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State of Montana

FIFTH BIENNIAL REPORT  
OF THE  
STATE BOARD OF EQUALIZATION  
FOR THE PERIOD

July 1, 1930, to June 30, 1932

TO THE GOVERNOR AND  
MEMBERS OF

The Twenty-Third Legislative Assembly



JAS. H. STEWART  
D. J. MURI  
JOHN J. GREENE } Members of Board

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# FIFTH BIENNIAL REPORT

OF THE

# MONTANA STATE BOARD OF EQUALIZATION

TO THE

GOVERNOR AND MEMBERS OF THE TWENTY-  
THIRD LEGISLATIVE ASSEMBLY OF THE  
STATE OF MONTANA

For the period July 1, 1930, to June 30, 1932

JAS. H. STEWART, Chairman	)	Members of the Board
D. J. MURI		
JOHN L. GREENE		

## **PERSONNEL**

— — — 0 — — —

JAS. H. STEWART, Chairman

D. J. MUR, Commissioner

JOHN J. GREENE, Commissioner

— — — 0 — — —

GEORGE FOWLER, Secretary

M. B. MILLIGAN, Assistant Secretary

PHIL GREENAN, Chief Clerk

JOHN J. WALSH,

Corporation License Tax Auditor

BARCLAY CRAIGHEAD, Field Auditor

L. E. VIDALZ, Field Auditor Gasoline Division

BELLE S. KEITH, Auditor and Cashier

M. J. ARMITSTEAD,

Field Auditor Gasoline Division

ELIZABETH M. SNOOK, Auditor

DORA BILLINGS, Chief Stenographer

ROSANNE MURRAY, Stenographer

LUCILLE HENRY, Stenographer

BETTY BRISCOE, Stenographer

LOUISE JACKSON, Stenographer

## **LETTER OF TRANSMITTAL**

O- - -

Helena, Montana.  
December 1, 1932

To His Excellency, The Governor,  
and Members of the Twenty-Third Legislative Assembly  
of the State of Montana:

In compliance with Article Eighteen, Section Eight of Chapter Three of the Session Laws of 1923, the Montana State Board of Equalization herewith submits its Biennial Report for the period July 1, 1930, to June 30, 1932.

STATE BOARD OF EQUALIZATION.

Jas. H. Stewart, Chairman,  
D. J. Mori,  
John J. Greene.

## REPORT OF STATE BOARD OF EQUALIZATION

### ACTIVITIES OF THE BOARD

The economic conditions under which we have labored since submitting our last biennial report have caused our work to be more burdensome and difficult than at any other previous time since the law was enacted creating The State Board of Equalization.

Unparalleled depressed financial conditions, the loss of earning ability, the depreciated values of all products produced in Montana have been such that reductions in valuations of livestock and real estate were necessarily made by this Board. This condition likewise affected all industries in the state so that the taxable valuation and the revenue of the state have been materially reduced.

In 1932, the Board, believing real estate in many of the counties was being assessed, as a class, in excess of its true value, held public hearings in sixteen counties of the state and heard testimony of individuals and members of tax associations regarding valuations placed on property by the county assessors in the several counties and a material reduction was granted in accordance with the testimony submitted to the Board.

There were filed with the State Board of Equalization during the summer of 1931, 196 individual appeals from the assessed valuation placed on property by the county assessors and approved by the county boards of equalization, and during the year 1932 there were 272 such appeals to this Board.

For your information we give a brief summary of the routine work performed by the several divisions of this department during the biennium.

### INHERITANCE TAX DIVISION

During the biennial period July 1, 1930 to June 30, 1932, actual cash receipts from inheritance taxes totaled \$636,291.52. The cost of computing and collecting this tax was less than 18% of the above amount, \$80,746.89 was acquired from non-resident estates between the beginning of the biennial period and January 1, 1932. On that date the United States Supreme Court rendered a decision holding unconstitutional the collection of inheritance tax on the stocks of local corporations and other intangibles owned by non-resident decedents, thereby depriving Montana of a revenue of approximately \$60,000.00 a year. Between July 1, 1930 and June 30, 1932, 7,863 separate reports pertaining to inheritance tax of resident cases alone, have been received, and 2,608 certificates showing the amount of tax due or that no tax was due, have been issued.

### DIVISION OF MINES, PUBLIC UTILITY AND COUNTY ASSESSMENTS

During the last biennium this department received reports from which taxes and assessments were determined by the Board as follows:

Kind of Report	Aver. No. Per Year		
Freight Line	170	Net Proceeds Oil and Gas	100
Sleeping Cars	1	Metal Mines	150
Express Company	1	Coal Mines	220
Metal Mines License	150		

### PROPERTY ASSESSMENTS MADE BY STATE BOARD

The Board also makes the assessment of the intercounty lines of 8 railroads, 12 power and gas lines, 7 telegraph lines, 10 telephone lines, 5 pipe lines, and 11 ferries. The department also receives and tabulates many county and municipal reports, as well as checking all bank assessments made by the local county assessors.

### GASOLINE, COAL, OIL, CEMENT AND CARBON BLACK LICENSE TAX DIVISION.

This department determines and collects license taxes from 1,324 corporations, firms, and individuals as follows:

Kind of Report	Number Reporting	Kind of Report	Number Reporting
Carbon Black	2	Oil Production	151 reports 272 leases
Gasoline:		Coal:	
Refiners	33	Producers	156
Dealers	420	Dealers	425
Cement:			
Manufacturers		Dealers	2
			135

### GASOLINE LICENSE TAX DRAWBACK DIVISION. Refund Claims Allowed

From July 1, 1930 to June 30, 1931	From July 1, 1931 to June 30, 1932
Number of claims allowed	34,975
Amount refunded	\$904,994.28
Percentage of gas tax refund- ed to total amount collected	22.942%
Number of claims allowed	30,962
Amount refunded	\$746,206.26
Percentage of gas tax refund- ed to total amount collected	20.998%

### CORPORATION LICENSE TAX DIVISION

The activities of this department are varied; it requires voluminous correspondence and an extensive filing system therefor. The department administers 7,000 current corporation returns, computes the tax on these returns, and makes an office audit of them. It makes out the tax bill and collects the tax; it makes field audits (over \$40,000 was realized as a result of office and field audits for the biennium ending June 30, 1932). The cost of administration of the corporation license tax department is less than 1.75% of the average total collections.

### RECOMMENDATIONS.

The Board of Equalization was appointed as a special "taxation and consolidation commission" by the last legislature to make a survey of our tax system and make recommendations as to improvement thereof. This report and our recommendations have been submitted and we will not reincorporate same herein or make any further recommendations for improvement in our system of taxation.

## REPORT OF STATE BOARD OF EQUALIZATION

We believe and recommend:

That this legislature should provide for the issuance of bonds to pay the outstanding registered warrants drawn against the general fund;

That a graduated and progressive personal income tax should be enacted;

That the corporation license tax law should be amended providing for a higher rate upon the net income of corporations;

That there should be enacted a sales tax upon cigarettes;

That the fees of state and county offices should be increased sufficiently to pay the expense of services rendered to the individual receiving the service.

We have advocated these new tax measures because we feel that it is imperative that the state have additional revenue, not to spend upon increased activities but to pay our present obligations.

We believe that by enacting the laws we have recommended providing for additional state revenue that same will relieve the present property taxpayer of some of his burden and at the same time exact revenue from sources not heretofore reached.

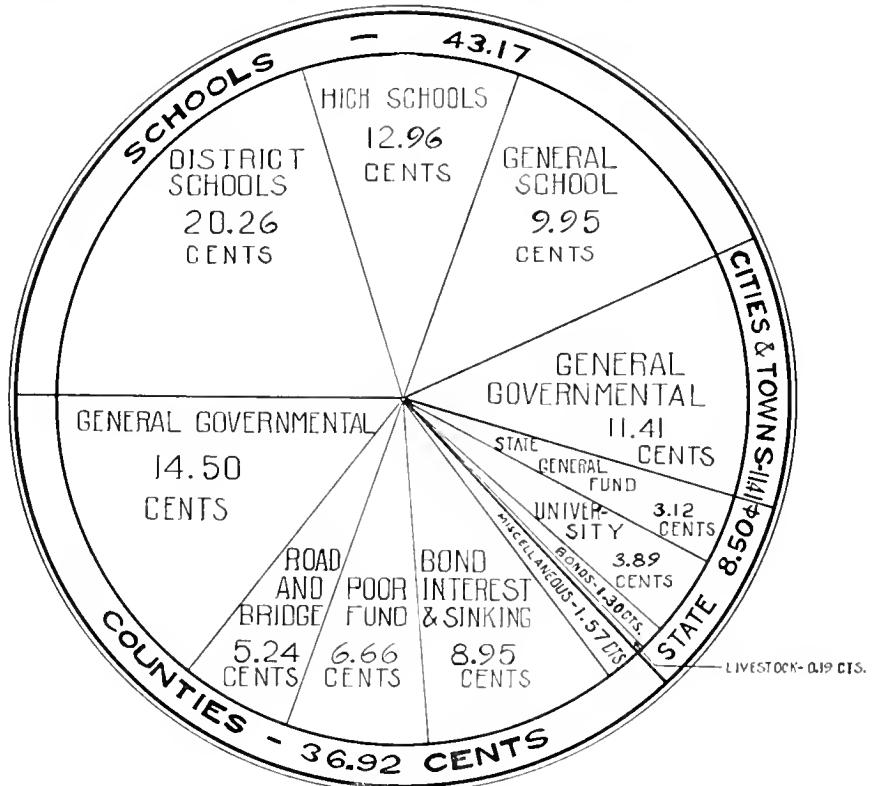
There are a few corrective measures of existing laws that we feel should be enacted which we will prepare and have introduced by the proper committee.

Respectfully submitted this 10th day of December, 1932.

JAMES H. STEWART, Chairman  
JOHN J. GREENE  
D. J. MURKIN

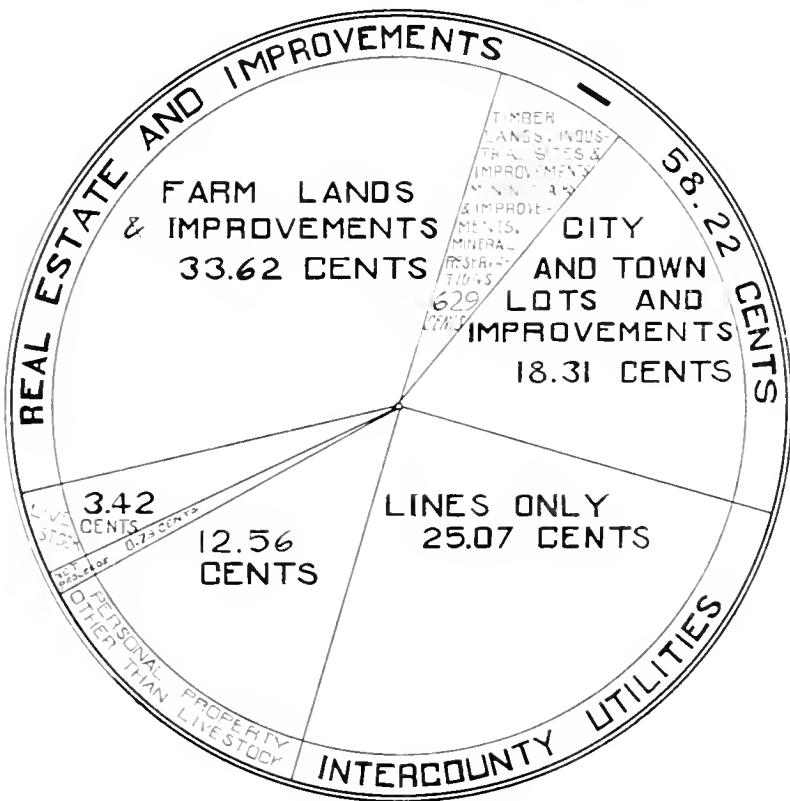
THE 1932 TAX DOLLAR  
WHERE IT GOES  
WHERE IT COMES FROM

# THE 1932 TAX DOLLAR



THIS TAX DOLLAR SHOWS THE DISTRIBUTION OF TAXES RAISED BY MILL LEVIES WHICH ARE APPLICABLE TO ALL PROPERTY, WITH THE EXCEPTION OF LIVESTOCK TAXES, WHICH ARE COMPUTED UPON THE VALUE OF LIVESTOCK ONLY. PER CAPITA (\$2.00) ROAD AND POOR TAXES, SPECIAL ROAD DISTRICT AND FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT, AND CITY & TOWN SPECIAL IMPROVEMENT DISTRICT ASSESSMENTS, HAIL INSURANCE PREMIUMS & MISCELLANEOUS LOCAL AND DISTRICT TAXES ARE ELIMINATED.

# WHERE THE 1932 TAX DOLLAR COMES FROM



## **REVENUES PAYABLE INTO STATE TREASURY**

## Sources From Which Derived, and Distribution

<b>AD VALOREM TAX:</b> (See Pages 80-81)	2 mills, General $2\frac{1}{2}$ mills, University	<b>Distribution</b> State General Fund. University Millage Fund	
<b>10 12 of one mill for Educational Bond Interest and Sinking Fund.</b>			
<b>Levies applicable to livestock valuations only:</b>			
Not to exceed 1 mill on sheep and $1\frac{1}{2}$ mills on other livestock for Livestock Commission.			
Not to exceed $1\frac{1}{2}$ mills on sheep and 1 mill on other livestock for Bounty.			
Not to exceed $1\frac{1}{2}$ mills on all livestock for Livestock Sanitary Board.			
<b>LICENSE TAXES:</b>  (See Pages 18-21)	<b>Rate</b>	<b>Distribution</b>	
<b>Gasoline</b>	5¢ per gallon on gasoline refined and sold in the state.	75% to State Highway Fund 25% to Gasoline License Drawback Fund	
		If Drawback Fund is insufficient, State Treasurer shall transfer from Highway Fund.	
	5¢ per gallon on gasoline imported and sold, (2% deduction allowed for evaporation and other loss)	At end of fiscal year all money in Drawback Fund shall be transferred to Highway Fund	
<b>Oil Production</b> (See Page 16)	2% of gross value	25% to Common School Equalization Fund. 25% to High Schools 50% to State General Fund	
<b>Cement</b> (See Page 17)	1¢ per barrel	All to State General Fund	
<b>Plaster</b> (See Page 17)	5¢ per ton	All to State General Fund	
<b>Coal</b> (See Page 16)	5¢ per ton on coal mined or imported and sold.	All to State General Fund	
<b>Carbon Black</b> (See Page 17)	1¢ of one cent per pound of carbon black produced or manufactured in state	All to State General Fund	
<b>Metal Mines</b> (See Page 22)	First \$100,000 gross value, \$1.00 Next 150,000 taxable at rate of $\frac{1}{4}\%$ Next 150,000 taxable at rate of $\frac{1}{2}\%$ Next 100,000 taxable at rate of $\frac{3}{4}\%$ All over 500,000 taxable at rate of 1%	50% to State General Fund 50% to Common School Equalization Fund	
<b>Motor Vehicles</b>  (See Page 96)	Dealers in Autos \$30.00 Dealers in Motorcycles 22.50 Dealers in Accessories 10.00 Autos not over 2750 lbs. 10.00 Autos over 2750 lbs. and under 4500 lbs. 15.00 Autos 4500 lbs. or over 25.00 Electrics 15.00 Motorcycles 1.00 Bicycle with motor attachment 1.50 *Title Registration* 1.00	Trucks not over 1 ton capacity \$10.00 Trucks not over $1\frac{1}{2}$ tons capacity 16.00 Trucks over $1\frac{1}{2}$ and not over 2 tons capacity 22.50 Trucks over 2 and not over 3 tons capacity 37.50 Trucks over 3 and not over 5 tons capacity 60.00 Trucks over 5 tons capacity 200.00 Busses classed as trucks. Trailers $1\frac{1}{2}$ ton capacity or over 5.00	All to County Road Funds after expense of administration is deducted.
<b>Corporations</b> (See Pages 13-15)	1% of net income over \$2500,000.	*Proceeds to Auto Theft Fund after expense of administration is deducted. All to State General Fund	
<b>TAXES IN LIEU OF AD VALOREM TAXES:</b>			
<b>Express Companies</b> (See Page 12)	1% of gross earnings in state.	<b>Distribution</b> All to State General Fund.	
<b>Freight Car Lines</b> (See Page 16)	5% of taxable value (assessed value is gross earnings, class 1-100%).	All to State General Fund.	

## REPORT OF STATE BOARD OF EQUALIZATION

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<b>Sleeping Cars</b> (See Page 12)	$\frac{1}{2}\%$ of value found by dividing value of Capital Stock by total car mileage on all railroads (to obtain value per car mile) then multiplying value per car mile by total number of car miles in Montana.	All to State General Fund
<b>Insurance Companies</b>	Admission fee of \$300.00 Fee for filing annual statement, \$25.00 Fee for publishing annual statement, \$9.00 $2\frac{1}{2}\%$ of first \$5,000 in premiums collected in state $2\frac{1}{2}\%$ of additional premiums collected in state $\frac{1}{4}$ of 1% of premiums of direct fire writing companies.	All to State General Fund

**INHERITANCE TAX:**

(See Pages 1 and 12)

50% to State General Fund - 50% to Common School Equalization Fund

## RATES

Person, Association or Corporation to whom transfer is made	Exemptions	Rate on				
		\$25,000 Less	First \$25,000	Next \$25,000	Next \$50,000	Balance
Widow	\$17,500	1%	2%	3%	4%	
Husband	5,000	1%	2%	3%	4%	
Lineal ancestor or descendant, adopted child or lineal issue of adopted child	2,000	1%	2%	3%	4%	
Brother or sister or descendant son's wife or widow, or husband of a daughter	500	2%	1%	6%	8%	
Uncle, aunt or first cousin	none	3%	6%	9%	12%	
Any other degree of consanguinity or a stranger in blood or a body politic or corporate except as below..	none	4%	8%	12%	16%	
Corporations or voluntary associations organized under laws of Montana solely for religious, charitable or educational purposes, who shall use the property transferred exclusively for purposes of their organization within the State of Montana		All				
The State of Montana or any of its political subdivisions or institutions to be used for public purposes exclusively		All				

**MISCELLANEOUS RECEIPTS:****Disposition**

<b>5% of amount of government land sales.</b>	To Permanent School Fund.
<b>Timber sales on state lands.</b>	To Permanent School Fund and Common School Interest and Income Fund
<b>Federal Oil Royalties.</b>	All to Common School Equalization Fund
<b>State Oil Royalties.</b>	Various School Funds.

**Administered by State Board of Equalization:**

Gasoline License Tax.	{
Oil Production License Tax	
Cement and Plaster License Tax	
Coal License Tax	
Carbon Black License Tax	
Metal Mines License Tax	
Express Company Tax	
Freight Car Line Tax	
Sleeping Car Tax	

Corporation License Tax

Inheritance Tax

**Administered by Warden of Penitentiary, Deer Lodge, Montana:**

Motor Vehicle License and Title Registration.

**Administered by State Auditor:**

Insurance Company Tax

NOTE: Principal revenues payable into the State Treasury, in addition to the foregoing, are collections of State offices and institutions, university fees, and the State's portion of receipts from County licenses.

## LICENSE TAXES DETERMINED DURING TWO YEAR PERIOD

During the years ending June 30, 1931, and June 30, 1932, reports were examined and the amount of tax determined as herein shown:

		1931	1932
Gasoline Dealers and Distributors	a	\$3,948,455.38	\$3,553,687.64
Coal Dealers and Miners	b	145,217.18	123,444.16
Cement Dealers and Manufacturers	b	17,477.28	4,308.62
Oil Producers	b	85,099.32	50,859.23
Carbon Black	c	165.66	60.54
Express Companies	h	25,757.69	20,069.99
Sleeping Car Companies	g	25,312.92	20,569.92
Freight Line Companies	d	68,582.98	52,163.63
Corporation License	e	174,155.45	110,179.36
Inheritance Tax	f	208,227.38	428,064.14
Metal Mines Tax	d	231,853.67	105,102.56
<b>TOTALS.</b>		<b>\$4,927,304.91</b>	<b>\$4,469,400.79</b>

- a. Tax payable monthly
- b. Tax payable quarterly
- c. Tax payable semi-annually
- d. Tax payable November 30th
- e. Tax payable June 15th
- f. Tax accrues and is payable at time of death
- g. Tax payable 30 days after notice
- h. Tax payable September 30th

## EXPRESS COMPANY TAX

Chapter 180 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1917, and amended by the Legislature of 1921, provides for a tax in an amount equal to 4 per cent of the gross receipts of such express company for business done within the state. All taxes collected under the provisions of this act shall be credited to the general fund of the state.

	1931	1932
Railway Express Agency ...	.....	\$25,757.69

## SLEEPING CAR TAX

Chapter 61 of the Session Laws of 1923 provides for a tax equal to  $1\frac{1}{2}$  per cent of the value of said sleeping car company within the state. The law provides the manner of determining the valuation for assessment purposes. The Board shall determine the value of the capital stock of such company invested or used in its business. It shall then divide the amount so obtained by the total car mileage on railroads over which the company did business to obtain the value per car mile, and shall then multiply the value per car mile thus obtained by the total number of car miles within the state. The result shall be taken and considered as the actual value of the property of such company subject to the tax in this state. All taxes collected under this provision shall be credited to the general fund of the state.

This chapter repealed Chapter 181 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1911, which provided for a license tax of \$100.00 for each car operated in the state. The sleeping car company contended that this law conflicted with the Interstate Commerce Commission Laws, and although suits were instituted to collect this tax, the result has been that no tax has ever been collected under it, and the first taxes ever paid in Montana by a sleeping car company was in 1923, under the provisions of the present law.

	1931	1932
The Pullman Sleeping Car Company tax ...	.....	\$25,312.92

**CORPORATION LICENSE TAX:**

Chapter 159 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1917, provides for a license tax equal to one per cent (1%) of the net profit of all corporations doing business within the state with certain exemptions. The license collected from this net shall be deposited to the credit of the general fund of the State. The Legislature of 1923 transferred the determination of this tax from the office of the State Treasurer to the Board of Equalization.

Every corporation is allowed an arbitrary deduction of \$2,500.00.

Since the enactment of the Montana Corporation License Tax Law the following sums have been determined:

Year	Number of Corporations		Amount Determined
	Assessed	Determined	
1917	528	8786,457.84	
1918	555	557,558.02	
1919	1,175	392,954.05	
1920	1,485	240,130.88	
1921	839	196,758.37	
1922	458	97,817.07	
1923	632	173,470.12	
1924	533	205,163.29	
1925	664	239,099.18	
1926	805	290,579.33	
1927	745	281,210.27	
1928	884	249,014.27	
1929	1,091	344,517.69	
1930	1,166	437,908.29	
1931	739	171,155.45	
1932	632	110,479.36	
<b>TOTAL</b>		12,651	<b>\$1,775,901.62</b>

Additional taxes, penalties and interest collected of corporations because of delinquencies, or on account of errors discovered in original returns:

Year	Collected	Amount
1928	\$20,082.95	
1929	11,816.21	
1930	23,461.48	
1931	11,773.79	
1932	29,687.83	

Total number of corporations registered in the State rendering returns for audit the past five periods is as follows:

Year	Number Corporations
1928	5,982
1929	6,442
1930	6,756
1931	7,144
1932	6,503

A balance sheet audit is made of most of the returns while some of them require a book audit and personal investigation. Average yearly collection since the law has been in force is \$298,600 and average cost of administration is 1.75 per cent of the average collection.

During the year ending June 30, 1932, the corporation tax auditor made 16 internal audits and 17 balance sheet audits in the field. As a result of these audits \$17,094.27 was collected at a cost of not to exceed \$200.00 to the department.

During the above year there was a total of \$29,687.83 collected for additional taxes, penalties and interest. This was a result of 169 audits.

**CLASSIFICATION SHOWING THE AMOUNT OF CORPORATION LICENSE TAX PAID BY EACH CLASS DURING THE FISCAL YEARS ENDING JUNE 30, 1929, 1930, 1931 AND 1932.**

CLASS	Total Book Value Per Year																					
	6	30	29	No.	6	30	30	No.	6	30	No.	6	30	30	No.	6	30	32	No.	6	30	32
Manufacturers and Contractors	\$	3,453,336	18	s	2,863,15	12	s	1,151,39	13	s	8	1,474,46				89,140,63				89,140,63		
Wakers and Pianists	\$	2,067,338	14		2,075,736	11		1,275,557	9		5,665,57				6,665,57				6,665,57			
Books and Shoes	\$	8,967,157	78		7,730,677	77		5,519,86	67		2,573,25				2,573,25				2,573,25			
Concrete, Brick and Tile	\$	86,15	5		213,665	5		55,11	2		None				None				None			
Contractors, Miscellaneous	\$	3,190,35	4		500,75	3		878,73	2		827,98				827,98				827,98			
Provisions, Dairy Products	\$	1,572,99	3		1,572,99	2		1,219,92	10		1,219,92				1,219,92				1,219,92			
Wholesale and Retail	\$	675,89	1		651,13	1		684,78	1		577,72	2			577,72				577,72			
Electrical Machinery and Supplies	\$	510,58	40		653,91	17		177,81	6		399,17				399,17				399,17			
Farming and Livestock	\$	1,269,18	6		1,089,17	11		191,18	8		268,39	4			268,39				268,39			
Iron Mills	\$	8,421,00	85		8,867,44	45		700,81	13		515,75	9			515,75				515,75			
Machine Shops and Sheet Metal Works	\$	5,633,99	9		1,566,15	8		1,065,99	5		220,18	5			220,18				220,18			
Manufacture, Produce, etc.	\$	890,24	15		1,079,57	10		132,80	7		132,80				132,80				132,80			
Nature, Carpets, etc.	\$	1,501,88	8		1,575,47	9		667,10	1		1,219,28	4			1,219,28				1,219,28			
Passenger, Auto Sales and Supplies	\$	1,001,22	9		2,279,39	11		211,79	5		302,11	2			302,11				302,11			
General Merchandise and Department Stores	\$	9,962,46	65		2,182,13	60		650,88	21		316,39	19			316,39				316,39			
Clothing, Furnishings, Women's Apparel	\$	16,120,05	39		11,651,62	41		5,201,01	10		5,755,78	25			5,755,78				5,755,78			
Cann, Seeds and Beverages	\$	8,160,81	61		5,016,91	59		6,827,24	10		1,859,34	31			1,859,34				1,859,34			
Structures, Wholesale and Retail	\$	5,511,71	21		6,842,77	12		3,767,60	36		2,112,17	28			2,112,17				2,112,17			
Hardware, Lumber, Implements, Coal, Grain	\$	14,710,01	112		12,521,39	115		2,315,53	55		1,922,11	92			1,922,11				1,922,11			
Hotels, Restaurants and Tourist Camps	\$	6,112,22	11		1,311,36	11		7,16,82	11		2,98,13	5			2,98,13				2,98,13			
Automobiles (Total)	\$	13,825,90	65		18,674,69	98		15,418,60	90		12,183,72	71			12,183,72				12,183,72			
Fire								8,961,32	20		2,382,58	35			2,382,58				2,382,58			
Miscellaneous								2,941,82	16		2,65,22	4			2,65,22				2,65,22			
Stock and Land Locom. Brokers, Security and Investments, Abstracts								977,94	12		542,13	7			542,13				542,13			
Right, Water and Power								1,650,16	18		38,713,84				38,713,84				38,713,84			
Mineral Manufacturing								38,713,84	1		2,92,81	1			2,92,81				2,92,81			
Milling, Milling and Smelting								9,610,66	1		9,610,66				9,610,66				9,610,66			
Gases, Gases and Oil								30,570,63	23		30,570,63				30,570,63				30,570,63			
Sugar Stations								3,015,81	24		1,474,41				1,474,41				1,474,41			
Checkers and Patchers								10,900,27	38		7,72,83	10			7,72,83				7,72,83			
Boiling, Heating and Kindred Lines								274,68	3		316,67	6			316,67				316,67			
Air Condition and Transportation Companies and Air Services								1,511,19	19		3,21,86	36			3,21,86				3,21,86			
Real Estate, Ins. Agencies, Rentals, Etc.								7,556,18	18		16,63,67	19			16,63,67				16,63,67			
Stationers, Publishers and Office Supplies								1,22,84	1		1,22,84				1,22,84				1,22,84			
Banking, Storage and Transfer								9,585,00	1		9,585,00				9,585,00				9,585,00			
Telephone and Telegraph								376,1,06	15		376,1,06				376,1,06				376,1,06			
Photocameras								17,209,54	54		7,813,77	54			7,813,77				7,813,77			
Manufacturers and Importers and Exporters								7,813,77	1		2,515,53	55			2,515,53				2,515,53			
Chemicals, Painters, Sugar, Mfrgs., Leather Goods, Hospitals, Dentists, Jewelers, Biscuits, Beadware, Etc.								1,496,12	13		1,496,12				1,496,12				1,496,12			
TOTALS								1,738,13	13		1,738,13				1,738,13				1,738,13			

**FREIGHT LINE COMPANY TAX**

Chapter 165, Revised Codes of Montana of 1921, imposed a tax of 5 per cent upon the total gross earnings of freight line companies from all sources within the state. Chapter 185, Laws of 1925, reduced the tax to the equivalent of 2 per cent of such gross earnings, and chapter 75, Laws of 1931 set the rate back to the original 5 per cent, whereupon most of the larger taxpayers paid under protest alleging the law unconstitutional. They were successful in the district court and the case is now (December, 1932) before the supreme court for final decision. Taxes were determined during the two years as follows:

Year	Amount of Tax
1931	\$68,582.98
1932	52,463.63

**OLE PRODUCERS LICENSE TAX**

Chapter 186 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provided for a license tax in an amount equal to 1 per cent of the total gross value of all petroleum and other mineral or crude oils produced within the state, the proceeds from this act to be deposited to the credit of the general fund of the state. The Legislature of 1923 amended this law, raising the tax to 2 per cent and changing the distribution of the funds. Pursuant to Chapter 119, Laws of 1927, receipts are now distributed as follows:

- 25% to the County and District High Schools of the state, based on the aggregate number of day's attendance
- 25% to the state common school equalization fund
- 50% to the state general fund.

**Oil License Taxes****FISCAL YEAR**

July 1, 1930 to June 30, 1931	Kevin	Cat Creek	Pondera and	Lake	Elk Basin	All Fields
3rd Quarter, 1930	\$49,727.33	\$ 3,911.16	\$ 6,073.19	\$162.34	\$ 147.69	\$30,021.71
4th Quarter, 1930	14,623.11	3,537.79	4,652.81	157.33	195.70	23,466.74
1st Quarter, 1931	19,132.37	2,950.26	3,499.19	172.03	209.41	16,923.26
2nd Quarter, 1931	8,696.93	2,650.87	2,285.64	84.02	970.15	14,687.61
<b>TOTALS</b>	<b>\$53,179.74</b>	<b>\$13,050.08</b>	<b>\$16,510.83</b>	<b>\$535.72</b>	<b>\$1,822.95</b>	<b>\$85,099.32</b>

**FISCAL YEAR**

July 1, 1931 to June 30, 1932	Kevin	Cat Creek	Pondera and	Lake	Elk Basin	All Fields
3rd Quarter, 1931	\$ 6,910.18	\$ 2,390.22	\$ 2,052.63	\$ 889.45	\$ 636.23	\$12,078.11
4th Quarter, 1931	7,132.08	2,326.76	1,963.83	96.96	530.97	12,350.60
1st Quarter, 1932	6,543.81	2,303.27	1,996.31	109.17	552.28	11,495.81
2nd Quarter, 1932	8,119.36	2,270.15	2,131.02	16.92	2,658.20	11,925.65
<b>TOTALS</b>	<b>\$29,305.43</b>	<b>\$ 9,290.40</b>	<b>\$ 8,813.22</b>	<b>\$333.50</b>	<b>\$ 3,777.68</b>	<b>\$50,850.23</b>

**COAL MINERS AND DEALERS LICENSE TAX**

Chapter 182 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provides for a license tax in an amount equal to 5 cents per ton on each ton of coal mined within the state, and an equal amount on each ton of coal shipped into and sold within the state. All license taxes collected under this provision shall be deposited to the credit of the general fund of the state.

**Coal License Taxes Determined by State Board of Equalization**

FROM PRODUCTION AND SALES DURING FISCAL YEAR—July 1, 1930 to June 30, 1931	Tax Payable by Producers	Tax Payable by Dealers	TOTAL
3rd Quarter, 1930	\$ 33,613.25	\$ 1,334.15	\$ 34,947.40
4th Quarter, 1930	17,920.89	3,116.36	21,331.25
1st Quarter, 1931	31,154.37	2,536.51	33,990.91
2nd Quarter, 1931	24,030.39	917.32	24,947.62
<b>TOTALS</b>	<b>\$137,018.81</b>	<b>\$8,198.37</b>	<b>\$145,217.18</b>

FROM PRODUCTION AND SALES DURING FISCAL YEAR—July 1, 1931 to June 30, 1932	Tax Payable by Producers	Tax Payable by Dealers	TOTAL
3rd Quarter, 1931	\$ 27,398.25	\$ 780.20	\$ 28,178.45
4th Quarter, 1931	39,917.53	2,674.71	42,592.24
1st Quarter, 1932	29,980.31	1,544.26	31,524.57
2nd Quarter, 1932	26,801.13	347.77	27,148.90
<b>TOTALS</b>	<b>\$118,097.22</b>	<b>\$5,346.94</b>	<b>\$123,444.16</b>

## CEMENT PRODUCERS AND DEALERS LICENSE TAX

Chapter 184 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, as amended by the Legislature of 1925, provides for a license tax on cement in an amount equal to 4 cents per barrel of three hundred and seventy-six pounds, and a license tax on cement plaster or gypsum in an amount equal to 5 cents per ton or two thousand pounds, on all cement, cement plaster or gypsum manufactured within the state, and an equal amount on all cement, cement plaster, or gypsum shipped into and sold within the state. The license tax collected under the provisions of this act shall be deposited to the credit of the general fund of the state.

## Cement License Taxes Determined by State Board of Equalization

FROM DEALERS and MANUFACTURERS DURING FISCAL YEAR—July 1, 1930 to June 30, 1931		Tax Payable by Dealers	Tax Payable by Manufacturers	TOTAL
3rd Quarter, 1930		\$302.32	\$ 9,973.90	\$10,276.22
4th Quarter, 1930		61.85	2,488.05	2,549.90
1st Quarter, 1931		181.25	407.57	589.12
2nd Quarter, 1931		119.29	3,942.75	4,062.04
<b>TOTALS</b>		<b>\$664.71</b>	<b>\$16,812.57</b>	<b>\$17,477.28</b>

FROM DEALERS and MANUFACTURERS DURING FISCAL YEAR—July 1, 1931 to June 30, 1932		Tax Payable by Dealers	Tax Payable by Manufacturers	TOTAL
3rd Quarter, 1931		\$ 52.34	\$ 1,207.15	\$ 1,259.49
4th Quarter, 1931		83.47	1,700.10	1,783.57
1st Quarter, 1932		245.00	106.26	351.86
2nd Quarter, 1932		37.41	876.35	913.76
<b>TOTALS</b>		<b>\$418.82</b>	<b>\$ 3,889.80</b>	<b>\$ 4,308.62</b>

## CARBON BLACK LICENSE TAX COLLECTED BY THE STATE BOARD OF EQUALIZATION

Chapter 97, Laws of 1929, Section 2, "Every person engaged in or carrying on within this state the business of producing or manufacturing for sale, profit or use the commodity or substance known as "carbon black," hereinabove defined, must, for the year 1929, and each year thereafter, when engaged in or carrying on any such business in this State, pay to the State Treasurer for the exclusive use and benefit of the State of Montana, a license tax for engaging in and carrying on such business in an amount equal to one-eighth ( $\frac{1}{8}$ ) of one cent (1¢) for each pound of carbon black produced or manufactured by such person within the State during each year."

	Tax
July 1, 1930 to December 31, 1930	\$337.16
January 1, 1931 to June 30, 1931	165.06
July 1, to December 31, 1931	60.54
January 1, 1932 to June 30, 1932	—
<b>TOTAL</b>	<b>\$563.36</b>

## GASOLINE LICENSE LAW

Chapter 92, Laws of 1929, provides for a license tax equal in amount to 5 cents per gallon on all gasoline manufactured within the state, and on all gasoline shipped into the state.

Seventy-five per cent of the money derived from this license tax is credited to the State Highway Fund, and twenty-five per cent to the Gasoline License Drawback Fund.\*

FISCAL YEAR—July 1930 to June 30, 1931		Distributors and Dealers	1926 Delinquent Gasoline Tax
	Refiners		
1930—July	\$ 155,042.25	\$ 257,824.60	\$ 500.00
August ..	193,529.65	228,286.88	421,816.53
September ..	139,362.75	384,954.82	524,317.57
October ..	112,647.50	255,848.53	368,496.03
November ..	94,523.63	197,757.80	292,281.43
December ..	79,100.00	156,250.40	235,350.40
1931—January ..	79,636.63	121,522.49	201,159.12
February ..	83,300.14	124,626.26	207,926.40
March ..	128,906.92	75,681.73	204,588.65
April ..	177,625.28	104,316.69	281,941.97
May ..	161,995.48	251,594.67	313,590.15
June ..	166,452.51	213,886.90	380,339.41
TOTALS ..	\$1,572,122.74	\$2,372,551.77	\$3,914,674.51 ** \$3,780,87

FISCAL YEAR—July 1931 to June 30, 1932		Distributors and Dealers	TOTALS
	Refiners		
1931—July	\$ 167,439.39	\$ 220,599.37	\$ 388,038.76
August ..	203,865.25	203,116.54	407,011.79
September ..	153,229.36	269,124.57	422,353.93
October ..	165,527.05	116,228.12	311,755.17
November ..	89,586.08	257,661.29	347,247.37
December ..	80,142.10	155,792.81	235,931.91
1932—January ..	73,925.00	109,101.77	183,326.37
February ..	62,511.08	104,284.09	166,795.17
March ..	84,708.89	57,230.82	141,939.71
April ..	162,967.96	17,169.99	210,137.95
May ..	165,113.68	206,555.35	371,669.03
June ..	112,708.78	224,768.70	367,477.48
TOTALS ..	\$1,551,724.62	\$2,001,963.02	\$3,553,687.64

Chapter 92, Laws of 1929, Section 2383, "In making the computation of license tax due, two per cent (2%) of the amount of such tax shall be deducted as an allowance for evaporation and other loss of gasoline handled by such dealer."

Amount deducted on gasoline tax paid by dealers from July 1, 1930 to June 30, 1932, 2% for evaporation and other loss \$153,027.79

Amount of gasoline sold United States Government agencies from July 1, 1930 to June 30, 1932, on which no tax was collected, 1,406,936 gallons, tax 70,346.80

TOTAL \$223,374.59

(See Panhandle Oil Co. vs. Mississippi, 277 U. S. 218.)

\*If Drawback Fund is insufficient, State Treasurer shall transfer from Highway Fund. At end of fiscal year all money in Drawback fund is transferred to Highway Fund.

\*\*1926 Gasoline Tax is distributed as follows:

30% to State General Fund,

15% to Highway Fund,

55% to County Road Fund.

**GASOLINE MANUFACTURED AND IMPORTED INTO MONTANA FROM  
1921 TO 1931 INCLUSIVE.**

	Manufactured	Exported	Sold	Imported	Total Gallons
1921	308,490	None	308,490	17,008,319	17,316,809
1922	3,728,288	None	3,728,288	20,873,168	24,601,456
1923	11,672,231	620,095	11,052,139	21,104,474	32,156,613
1924	26,022,212	1,973,913	21,048,299	13,336,962	34,385,261
1925	31,950,588	4,594,226	27,356,362	12,222,844	39,579,206
1926	37,212,681	4,049,877	33,162,804	15,441,957	48,604,801
1927	31,526,296	2,631,111	28,895,185	22,619,499	51,514,684
1928	38,833,256	3,326,275	35,506,981	36,049,490	71,556,471
1929	36,104,549	8,611,361	30,793,188	51,990,463	82,783,651
1930	33,895,186	5,562,527	28,332,661	51,360,609	79,643,270
1931	39,077,066	4,487,262	34,589,744	43,054,316	77,644,060
	293,630,786	38,856,647	254,774,111	305,062,141	559,836,282

NOTE. Included in above gallonage is small percentage of gasoline upon which no tax has been paid, due to sales to United States agencies, National Parks and two per cent allowed for evaporation and other loss.

**RECEIPTS FROM GASOLINE TAX FROM  
1921 TO 1931 INCLUSIVE**

1921	\$ 185,277.55
1922	341,370.43
1923	141,258.04
1924	554,332.35
1925	630,389.28
1926	682,023.69
1927	1,767,408.16
1928	2,194,070.58
1929	3,770,755.07
1930	3,873,828.42
1931	3,801,887.63
TOTAL	\$18,242,601.20

## REPORT OF STATE BOARD OF EQUALIZATION

## REFUND OF GASOLINE LICENSE TAX

Number of Claims Presented from July 1, 1930 to June 30, 1931 - 34,975  
 July 1, 1930 to June 30, 1931

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscel- laneous
Beaverhead	\$ 2,146.21	\$ 822.81	...	757.85	...	\$ 565.55
Big Horn	19,824.38	18,974.23	...	595.50	...	354.65
Blaine	19,915.24	19,551.84	...	203.95	...	159.45
Broadwater	3,973.29	3,602.86	...	136.53	...	233.90
Carbon	7,980.32	7,706.42	...	...	...	273.90
Carter	2,278.21	2,007.75	...	25.67	...	244.79
Cascade	48,761.93	36,984.13	...	8,501.04	959.55	2,317.24
Chouteau	53,583.80	51,810.27	...	1,564.23	...	209.30
Custer	13,617.05	11,251.69	16.50	1,905.61	72.85	367.40
Danfels	15,593.54	14,676.13	...	793.60	...	123.81
Dawson	28,068.55	25,482.69	62.67	977.43	33.10	1,575.33
Deer Lodge	2,605.39	785.87	...	809.50	...	947.15
Fallon	15,857.74	14,904.69	...	905.80	...	47.25
Fergus	36,112.58	34,068.15	...	1,303.94	72.29	728.20
Flathead	11,381.51	3,086.70	3,564.77	2,523.43	264.85	1,941.76
Gallatin	15,092.83	12,277.64	26.95	1,655.82	...	1,122.42
Garfield	10,308.22	9,626.40	...	251.00	...	420.82
Glacier	3,724.50	3,151.33	...	57.50	...	515.67
Golden Valley	2,054.48	1,700.03	...	339.35	...	15.10
Granite	605.24	427.29	...	177.95	...	...
Hill	35,217.87	34,651.50	...	151.45	62.50	352.42
Jefferson	4,518.03	1,268.63	110.02	3,100.38	...	9.00
Judith Basin	19,305.95	19,010.75	6.50	198.45	...	36.25
Lake	6,646.70	1,989.25	278.95	1,218.50	...	160.00
Lewis & Clark	9,235.87	5,749.12	...	1,896.80	20.75	1,569.20
Liberty	7,644.14	6,224.44	...	1,382.12	...	37.55
Lincoln	6,166.58	232.07	3,803.64	1,797.12	...	633.75
Madison	3,738.10	2,703.01	...	697.11	...	337.95
McCone	28,152.14	27,437.31	...	690.05	...	24.75
Meagher	2,466.87	2,008.30	54.97	389.10	...	14.50
Mineral	103.57	228.67	...	...	...	171.90
Missoula	7,107.45	3,513.15	1,486.87	1,184.90	666.56	525.97
Musselshell	3,338.79	2,923.54	92.75	...	...	322.50
Park	6,536.17	3,503.71	33.15	1,135.30	...	563.98
Petroleum	3,986.09	3,490.67	...	424.67	...	70.75
Phillips	19,811.49	18,042.61	15.25	1,502.53	5.00	246.10
Pondera	16,332.10	14,462.60	27.25	1,052.10	...	789.85
Powder River	8,569.70	7,967.13	73.55	520.12	...	8.60
Powell	5,803.14	570.12	77.65	3,512.12	...	1,607.55
Prairie	11,895.83	11,855.98	...	3.25	...	37.50
Ravalli	7,442.05	5,097.80	2,079.90	37.10	...	227.25
Richland	32,067.37	30,099.68	12.50	1,338.70	19.02	597.47
Roosevelt	55,285.33	54,617.56	38.70	66.50	51.25	511.32
Rosebud	12,211.37	8,148.92	80.35	93.80	...	3,618.30
Sanders	4,360.72	1,331.22	1,571.15	725.16	...	673.19
Sheridan	52,403.35	51,731.14	...	319.20	3.00	347.01
Silver Bow	18,187.81	62.45	40.50	11,869.71	3,602.30	2,592.35
Stillwater	8,232.48	6,888.21	132.25	1,073.94	...	138.05
Sweet Grass	2,217.22	2,148.37	5.55	...	...	63.30
Teton	30,981.17	29,723.07	...	968.45	...	292.95
Toole	11,753.78	8,062.44	...	2,271.37	...	1,420.00
Treasure	2,966.74	2,772.79	...	...	...	193.95
Valley	17,760.91	16,718.74	9.50	471.60	...	561.10
Wheatland	1,883.42	1,851.92	...	...	36.50	5.00
Wibaux	10,697.51	10,434.01	...	258.75	...	4.75
Yellowstone	22,102.83	17,642.11	141.70	2,621.55	124.80	1,572.65
	**33,375.03	352.00	...	12,016.51	518.70	20,367.82
THE STATE	\$904,394.28	\$752,865.40	\$13,873.54	\$78,804.60	\$6,513.02	\$52,937.22

\*Lighting systems, dredging, general construction work, garage work, drilling water wells, pumping water, operating motor boats for pleasure and as ferries, refrigerating systems, blacksmith, plumbing and painting work, printing press, pile driving, cooking, ditching and welding.

\*\*Gasoline used to operate mechanical amusements, in operation and construction of railroads and in stationary engines in the various counties, where claimants reside outside the State of Montana.

## REPORT OF STATE BOARD OF EQUALIZATION

21

## REFUND OF GASOLINE LICENSE TAX (Continued)

Number of Claims Presented from July 1, 1931 to June 30, 1932 30,962  
 July 1, 1931 to June 30, 1932

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscel- laneous
Bearhead	\$ 4,631.97	\$ 1,393.10		2,954.95	18.50	265.42
Big Horn	8,158.88	6,924.16		933.02		301.50
Blaine	12,227.98	11,648.61		324.12	7.50	218.35
Broadwater	3,928.09	2,838.25		779.05		310.79
Carbon	12,520.53	5,697.16	78.10	5,095.32		1,649.95
Carter	1,643.30	1,474.31		20.80		148.19
Cascade	39,556.96	26,591.39		10,588.50	677.45	1,699.62
Chouteau	32,333.56	31,173.77		101.37		158.42
Custer	10,218.14	5,543.96	3.00	4,571.78	21.40	78.00
Daniels	22,180.95	21,718.70	..	390.40	48.05	323.80
Dawson	16,617.61	14,189.40		2,049.46	38.45	340.30
Deer Lodge	2,349.90	655.10	87.45	965.95		641.49
Fallon	10,492.49	9,461.80		689.72		340.97
Fergus	27,611.88	24,513.21	1.50	2,422.70	50.70	823.77
Flathead	10,551.34	2,132.37	2,234.85	3,272.15	99.34	2,812.63
Gallatin	14,106.16	9,108.26	59.40	3,436.40	33.50	1,531.66
Garfield	7,070.99	5,964.02		636.67		470.30
Glacier	5,780.70	2,311.80		2,385.88		1,083.62
Golden Valley	1,227.09	994.74		190.05		42.30
Granite	2,380.46	300.74	47.50	1,203.22		129.00
Hill	21,697.61	20,690.08		393.20	21.60	592.72
Jefferson	3,764.60	576.87	144.00	3,006.78		36.95
Judith Basin	16,978.09	14,377.39	..	1,653.10		47.60
Lake	6,113.70	4,252.15	141.45	1,378.50		341.30
Lewis & Clark	20,035.18	2,787.77	76.50	1,084.44	388.63	12,717.88
Liberty	6,623.01	4,911.34		731.35	29.95	950.27
Lincoln	3,502.39	407.00	2,006.40	717.40		371.59
Madison	3,365.39	2,168.30	96.70	476.25		624.14
McCone	15,255.43	14,545.65		643.63		69.15
Meagher	4,364.10	1,383.70	75.55	2,880.10		24.75
Mineral	2,292.09	123.22	14.00	2,008.92		145.95
Missoula	9,176.08	2,106.38	1,470.06	3,377.45	701.79	1,520.40
Musselshell	2,199.74	2,203.84	38.40	15.25		242.25
Park	10,075.38	2,956.18	21.80	6,519.59		1,586.81
Petroleum	2,494.42	2,055.87	..	308.45		136.10
Phillips	17,449.50	13,655.95	16.70	2,655.30	10.55	1,111.00
Pondera	14,890.41	10,876.32	..	3,102.00	7.25	904.87
Powder River	3,573.49	3,624.31	17.95	777.75		153.48
Powell	12,684.92	1,058.34	..	1,017.80		10,008.78
Prairie	8,699.48	7,888.39	..	735.30		55.79
Ravalli	5,391.40	3,303.35	317.90	529.30		150.85
Richland	13,474.33	20,962.43	7.50	1,662.35		842.05
Roosevelt	19,689.71	14,251.35	..	5,085.32	65.29	287.75
Roseth	7,015.47	6,208.17	5.25	490.15		314.90
Sanders	3,587.75	788.19	889.14	872.20		1,238.22
Sheridan	30,433.61	29,607.60	..	449.92	78.27	306.85
Silver Bow	24,916.59	113.83	..	13,487.44	4,439.25	6,876.07
Stillwater	6,488.92	4,856.60	10.40	955.91		666.01
Sweet Grass	2,251.21	1,709.04	..	30.40		511.77
Teton	23,219.42	21,292.21	..	1,025.90		901.31
Toole	11,611.45	5,314.92	..	3,194.22		2,802.31
Treasure	6,728.23	2,116.83	..	4,439.10		172.30
Valley	29,098.93	25,386.49		1,154.95		557.49
Wheatland	2,338.62	1,506.89		872.75	4.20	14.75
Wibaux	5,198.40	4,970.15		169.00		59.25
Yellowstone	18,213.27	9,855.14	95.65	6,993.43	51.52	1,217.53
	**65,394.90	512.02		12,065.04	148.76	22,468.14
THE STATE	\$746,206.26	\$482,639.71	\$7,928.15	\$161,253.48	\$6,941.89	\$84,443.03

\*Lighting systems, dredging, general construction work, garage work, drilling water wells, pumping water, operating motor boats for pleasure and as ferries, refrigerating systems, blacksmith, plumbing and painting work, printing press, pile driving, cooking, ditching and welding.

\*\*Gasoline used to operate mechanical amusements, in operation and construction of railroads and in stationary engines in the various counties, where claimants reside outside the State of Montana.

### TAXATION OF MINES

At the time of the constitutional convention, in 1889, Montana's only industries worthy of mention were metal mining and stock raising, with mining greatly predominant. Because of the peculiar character of mining property, and in recognition perhaps, of the practical impossibility of intelligently valuing our fissure vein mines, the delegates to that convention wrote into the constitution the "net proceeds clause" providing a special method for the assessment of such property. Under this provision and subsequent legislation mines are assessed by the county assessors at the price paid the Government therefor, and on improvements and machinery of all kinds. If the surface ground has a separate and independent value for some other purpose it is assessed at its full value for such other purpose. Net proceeds are assessed by the State Board of Equalization, such assessments being based on verified statements filed with the board by the producers and allocated to the counties in which the mines are situated. The **taxable value** of the assessment at the price paid the Government (\$82.50 to \$20.00 per acre) and of the net proceeds assessment is 100% of the full and true value. The taxable value of the machinery, structures and appurtenances is 30% of the full and true value. These assessments all take the regular levies applicable to the taxing district in which the property is located.

Coal mines, oil properties, lime rock, gypsum and other quarries, and mines producing precious or semi-precious gems or stones, or any other valuable mineral or minerals, all come within the provisions of the net proceeds law and are assessed as outlined above.

#### Royalties

Royalties are assessed direct to the persons receiving same and are valued for taxation purposes at the amount received **less** an allowance for the same depletion allowed by the federal government on income tax returns. There is also a provision for deduction of storage charge in cases where the royalty owner incurs that expense. The assessment is assigned to Class I, taxable at 100 per cent.

#### Mines License Taxes

In addition to the taxes paid on the assessments listed above, coal mine operators are required to pay direct to the state treasurer a **license tax** of five cents per ton on all coal mined; oil producers pay two per cent of the value of all oil produced; cement manufacturers pay four cents per barrel, plaster manufacturers pay five cents per ton, and metal mine operators pay annually a tax based on the market value of the metals produced. Coal, oil, cement and plaster license taxes are treated more fully in another part of this report.

#### Metal Mines License Tax

The amount of metal mines license tax is determined by the State Board of Equalization from verified reports filed by the metal producers, and in this connection the board has authority to examine the books of smelters and reduction works if it deems such examination necessary or advisable. The first \$100,000 of gross production in each year is tax exempt; the next \$150,000 or portion thereof pays a tax of  $\frac{1}{4}$  of 1%; the next \$150,000 or portion thereof pays a tax of  $\frac{1}{2}$  of 1%; the next \$100,000 or portion thereof pays a tax of  $\frac{3}{4}$  of 1%, and all over \$500,000 pays a tax of 1%.

In arriving at the market value of the metals, average quotations in Engineering and Mining Journal are used as a base, and from these average prices the Montana value is determined. The same average prices govern all assessments. The amount payable by the metal producers in 1931 was \$231,853.67. In 1932 the amount payable is \$105,402.56. One-half of this revenue is credited to the general fund of the state, and one-half to the common school equalization fund.

**NET PROCEEDS OF MINES****METAL MINES**  
1930 Production—Taxable 1931

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Broadwater	299	\$ 18,735	\$ 140	\$ 170	\$ 316
Cascade	259	6,725	658	658	
Granite	37,500	572,463	11,402	7,666	19,068
Jefferson	2	25			
Judith Basin	82,554	660,757*			
Lewis & Clark	70,870	253,672		1,211	1,211
Lincoln	160	250			
Madison	23,491	238,534	46,421	1,617	48,038
Mineral	314	4,834			
Park	550	24,069			
Phillips	43	12,975	1,272		4,272
Sanders	10,021	81,018	5,063		5,963
Silver Bow	2,553,919	30,415,336	595,284	34,712	629,996
	2,779,988	832,289,393	866,110	\$ 45,376	\$ 709,516

\*Includes value of sapphure production

**METAL MINES**  
1931 Production—Taxable 1932

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Broadwater	5,345	\$ 24,511	\$ 7	\$ 2,361	\$ 2,368
Cascade	201	8,743	456	584	1,040
Granite	16,932	261,812	74,897	1,860	76,755
Jefferson	18	1,955		235	235
Judith Basin	...	119			
Lewis & Clark	11,871	13,063		821	821
Lincoln	90	311			
Madison	23,302	97,571	673	2,392	3,065
Park	70	2,441			
Phillips	1,927	50,743	22,020		22,020
Sanders	38,643	304,563	20,747		20,747
Silver Bow	1,955,616	16,353,611			
	2,074,018	\$17,101,506	\$118,800	\$ 8,253	\$127,053

## REPORT OF STATE BOARD OF EQUALIZATION

**COAL MINES**  
**1930 Production—Taxable 1931**

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine	10,472	\$ 10,950	\$ 5,912		\$ 5,912
Carbon	622,372	1,568,544	183,802	214	184,916
Carter	531	250	250		250
Cascade	308,326	509,399	73,234	13,003	86,237
Chouteau	3,326	9,445	...		....
Daniels	5,160	8,804	4,079		4,079
Dawson	3,988	6,624	680	63	743
Fergus	4,265	12,502	175	998	1,473
Gallatin	322	1,173		105	105
Garfield	592	2,960			
Golden Valley	993	4,476	90	217	307
Hill	6,421	14,684	2,727	490	3,237
Judith Basin	4,919	12,736	1,331		1,331
McCone	715	1,563	943		943
Musselshell	799,599	2,032,208	152,586	48,493	201,079
Park	139	556			
Pondera	1,170	7,670	684	250	934
Powder River	2,099	2,099	2,099		2,099
Richland	35,581	82,345	2,269	275	2,484
Roosevelt	5,670	11,680	1,415	118	1,533
Rosebud	1,065,366	1,595,859	714,565	40,386	754,951
Sheridan	19,955	36,408	4,764		4,764
Stillwater	770	772	772		772
Toole	869	6,952			
Valley	2,918	7,160	2,266		2,266
Wibaux	8,131	12,193	2,048		2,048
	2,914,669	\$ 6,050,612	\$ 1,156,931	\$ 104,612	\$ 1,261,513

**COAL MINES**  
**1931 Production—Taxable 1932**

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine	8,873	\$ 14,528	\$ 2,806		\$ 2,806
Carbon	403,017	989,881	52,223	2,605	54,828
Carter	218	162			
Cascade	376,368	638,979	12,615	22,986	65,601
Chouteau	1,958	7,557		524	524
Daniels	4,331	5,406	516	150	966
Dawson	2,615	3,907	422	99	221
Fallon	923	1,523			
Fergus	15,702	25,835	1,848	1,660	3,508
Gallatin	73	336			
Garfield	166	166	83		83
Golden Valley	525	3,757		198	198
Hill	4,396	11,565	1,733	284	2,017
Judith Basin	3,964	12,403	345		345
McCone	368	222	109		109
Musselshell	661,860	1,304,731	159,089	30,320	189,409
Park	2,821	9,924		664	664
Pondera	1,146	6,817	741	250	991
Powder River	1,395	3,202			
Richland	15,396	32,078	863	178	1,041
Roosevelt	5,036	5,855	1,273	47	1,320
Rosebud	908,911	1,362,355	592,670	33,822	626,492
Sheridan	14,501	22,533	2,103	103	2,506
Stillwater	347	1,180	542		542
Teton	407	2,646	127	204	631
Toole	838	5,765	1,000		1,000
Valley	2,713	5,216	944		944
Wibaux	1,695	6,862			
	2,443,626	\$ 4,485,691	\$ 862,352	\$ 94,394	\$ 956,746

**OIL AND GAS**  
**1930 Production—Taxable 1931**

	Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Blaine	Gas 629,144M	\$ 30,569	\$ 14,879	\$ 6,612	\$ 21,491
Carbon	Oil 30,596	50,671	6,356	4,638	10,994
Fallon	Gas 4,388,255M	215,451	96,859	25,678	122,537
Garfield	Oil 542	840		10*	10*
Glacier	Gas 16,056M	803		123	123
Liberty	Oil 2,259	4,517	1,092	284	1,373
Petroleum	Gas 119,087M	5,951	1,457	540	1,997
Pondera	Oil 415,629	654,807	367,650	117,583	485,233
Stillwater	Oil 728,749	1,185,325	590,656	123,427	714,083
Teton	Oil 22,757	26,575	13,076	2,409	15,485
Toole	Oil 1,392,141	3,333,613	1,422,797	412,910	1,835,707
Wibaux	Gas 3,413,024M	147,799	61,705	14,422	76,134
	Gas 101,237M	3,037		1,578	1,578
	Oil 3,225,267	\$5,306,098	\$2,416,418	\$656,916	\$3,083,337
	Gas 8,657,833M	403,613	174,900	48,960	223,860

**OIL AND GAS**  
**1931 Production—Taxable 1932**

	Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Blaine	Gas 552,947M	\$ 27,647	\$ 14,094	\$ 5,736	\$ 19,830
Carbon	Oil 180,009	193,517	139,216	17,577	156,793
Fallon	Gas 496,354M	3,217	..	227	227
Garfield	Gas 4,373,325M	223,413	87,923	28,310	116,233
Glacier	Oil 582	381	..	48	48
Liberty	Oil 1,441,264M	62,390	2,009	3,541	5,550
Petroleum	Oil 2,827	5,122	1,591	320	1,911
Phillips	Gas 1,062,672M	27,505	14,649	4,788	17,437
Pondera	Oil 334,793	167,314	105,830	32,104	267,934
Stillwater	Gas 166,869M	8,343	3,343	..	8,343
Teton	Oil 507,728	150,463	154,153	48,978	203,131
Wibaux	Oil 22,882	22,882	12,533	2,074	14,607
	Oil 17,080	14,901	3,539	1,626	5,165
	Gas 675M				
Toole	Oil 1,631,772	1,651,356	553,573	208,336	763,909
Valley	Gas 2,575,637M	114,887	18,076	12,165	60,241
	Gas 133,471M	6,674	6,074	..	6,074
	Gas 120,150M	3,605	..	740	740
	Oil 2,717,474	\$2,745,036	\$1,062,435	\$351,063	\$1,413,498
	Gas 11,123,364M	477,690	181,768	53,507	235,275

## REPORT OF STATE BOARD OF EQUALIZATION

**MISCELLANEOUS****1930 Production—Taxable 1931**

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Fergus.	76,534*	\$343,700	\$ 8,159	..	\$ 8,159
Gallatin.	89,000**	480,832	84,329	..	84,329
Jefferson	15,129***	26,839	5,401	..	5,401
Lincoln...	1,056***	15,086	..	..	..
Powell	12,351**	69,335	8,243	..	8,243
	194,070	\$935,792	\$106,132	..	\$106,132

\*Lime Rock and Gypsum

\*\*Lime Rock

\*\*\*Zonolite

**MISCELLANEOUS****1931 Production—Taxable 1932**

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Fergus...	57,082*	\$272,708	\$ 8,030	..	\$ 8,030
Gallatin.	13,333**	79,160	..	..	..
Jefferson	3,027***	3,273	2,000	..	2,000
Lincoln...	1,325***	19,916	..	..	..
Powell	3,253**	35,573	3,349	..	3,349
	78,020	\$410,630	\$ 13,379	..	\$ 13,379

\*Lime Rock and Gypsum

\*\*Lime Rock

\*\*\*Zonolite

**CHAPTER 159****Revised Codes of Montana, 1921****CLASSIFICATION OF TAXABLE PROPERTY**

1999. Classification of property for taxation. For the purpose of taxation the taxable property in this state shall be classified as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2505 of the Revised Codes of Montana (2090); also where the right to enter upon land to explore or prospect or dig for oil, gas, coal, or mineral is reserved in land by any person or corporation, the surface title to which has passed to another, the assessor and the state and county boards of equalization shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, coal, oil or minerals, and the same shall be placed in this classification for the purpose of taxation.

Class Two. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

Class Three. Livestock, poultry and all agricultural products, stocks of merchandise of all sorts; together with furniture and fixtures used therewith.

Class Four. All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

Class Five. All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities without any deduction or offset; provided, however, that the terms, moneys, and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation or individual in this state.

\*Class Six. The shares of stock of national banking associations and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporation, association, or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association.

Class Seven. All property not included in the six preceding classes.

2000. Basis for imposition of taxes. As a basis for the imposition of taxes upon the different classes of property specified in the preceding section, a percentage of the true and full value of the property of each class shall be taken as follows:

Class 1. One hundred per cent of its true and full value.

Class 2. Twenty per cent of its true and full value.

Class 3. Thirty-three and one-third per cent of its true and full value.

Class 4. Thirty per cent of its true and full value.

Class 5. Seven per cent of its true and full value.

\*Class 6. Forty per cent of its true and full value.

Class 7. Forty per cent of its true and full value.  
Construed by the Supreme Court of Montana in:

Hilger vs. Moore, 56 Montana 146;

First National Bank of Glendive vs. County of Dawson, 66 Montana 321;

Northern Pacific Railway Company vs. Sanders County, 66 Montana 608;

State Ex Rel. Northern Pacific Railway Company vs. Duncan, 68 Montana 420;

Heckman vs. Custer County, 70 Montana 84;

Butte Electric Railway Company, vs. McIntyre, 71 Montana 21;

State Ex Rel. Hinz vs. Moody, 71 Montana 173;

East Helena State Bank vs. Rogers, 73 Montana 210;

Commercial National Bank of Miles City vs. Custer County, 76 Montana 45;

Reversed 275 U. S. 502.

Chicago, Milwaukee & St. Paul Railway Company vs. Powell County, 76 Montana 596;

Montana National Bank of Billings vs. Yellowstone County, 78 Montana 62;

Reversed 276 U. S. 500.

Butte Electric Railway Company vs. Brett, 80 Montana 42;

State Ex Rel. Conrad Banking Corporation vs. Mady, 83 Montana 418.

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†Amended by implication by Laws of 1931.

\*Amended by implication by Laws of 1929.

For taxation of building and loan associations see Chapter 62, Laws of 1929.

For taxation of life insurance companies see Chapter 63, Laws of 1929.

## VALUATION BY CLASSES

**Showing Effect of Classification Law Which Became Operative in 1919  
(Taxable Valuations Only)**

Year	Class I 100%	Class II 20%	Class III 33 1/3%	Class IV 36%	Class V 7 1/2%	Class VI Bank Stock 10% (see note)	Class VII Various 10% - Various (see note)	TOTAL VALUATION
1916	\$ 31,915,780	\$ 14,580,392	< 69,981,126	\$ 205,722,318	\$ 7,820,491	\$ 12,103,755	\$ 818,789,353	
1917	30,754,034	18,120,970	89,013,870	210,621,821	9,613,032	13,713,228	90,116,774	582,286,529
1918	22,617,715	24,275,245	97,877,702	312,120,526	8,869,865	13,816,845	88,426,268	589,301,187
1919	1,673,246	13,291,713	76,185,773	312,989,332	4,501,998	8,822,146	106,818,632	526,596,140
1920	1,976,128	12,476,524	60,785,773	321,758,341	4,416,615	8,837,314	98,078,237	514,322,941
1921	9,187,438	11,633,070	18,891,627	306,680,182	4,007,992	8,212,659	495,678,375	107,045,008
1922	13,297,397	9,246,146	29,974,914	286,502,083	3,560,810	7,122,659	104,815,136	465,200,284
1923	13,493,050	9,061,982	36,881,925	287,887,745	3,168,520	6,905,362	108,810,165	465,200,284
1924	12,305,434	9,128,081	34,818,993	278,942,222	3,165,835	4,599,002	98,284,584	411,274,761
1925	9,433,887	9,915,557	35,361,813	268,146,244	3,049,139	3,365,284	100,641,161	429,945,385
1926	17,329,936	10,387,422	28,337,747	265,765,124	3,348,711	2,811,065	97,726,873	135,510,125
1927	14,853,751	11,936,702	36,529,489	262,515,109	3,514,991	2,294,179	100,872,885	132,544,102
1928	8,918,192	12,911,617	38,506,471	212,338,1542	2,810,309	4,368,142	100,151,363	122,381,209
1929	15,866,155	12,413,362	41,635,917	262,694,465	4,983,943	3,662,923	104,134,911	143,082,816
1930	21,143,194	16,105,175	39,909,206	263,118,787	2,132,587	3,898,559	106,473,040	153,080,518
1931	7,878,480	14,271,695	33,407,212	242,584,872	2,374,869	3,195,954	99,957,862	410,634,611
1932	5,172,304	11,635,374	25,774,988	225,411,279	2,098,201	95,545,810	2,552,283,446	

NOTE: From 1919 to 1926, national bank stock and moneyed capital of state banks was classified at 10 per cent of its true value. Due to court decisions such property was taxed at various percentages for the years 1927 and 1928. The law was amended in 1929, and since then such property is taxed at 36 per cent of full and true value.

## ASSESSED VALUES - 1922-1932

REAL ESTATE & IMPROVEMENTS  
EXCLUSIVE OF CITY & TOWN LOTS

1922



1932



CITY & TOWN LOTS & IMPROVEMENTS  
1922



1932



LIVESTOCK

1922



1932



## ASSESSED VALUES - 1922-1932

### PERSONAL PROPERTY OTHER THAN LIVESTOCK

1922



1932

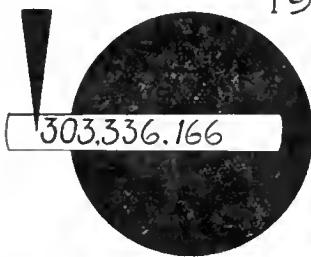


### PUBLIC UTILITIES ASSESSED BY STATE BOARD OF EQUALIZATION

1922



1932

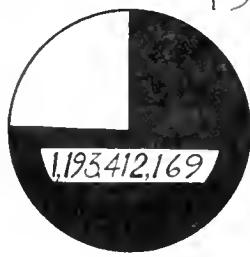


### ALL PROPERTY

1922



1932



## IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1931

## Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Avg. Value	Value	Acres	Avg. Value	Value
Beaverhead	14,326	\$29.25	\$ 4296,540	152,058	\$11.32	\$ 2,178,113
Big Horn	32,610	36.98	1,206,125	92,817	9.23	856,890
Blaine	15,840	26.79	1,228,193	235,386	12.47	2,935,418
Broadwater	38,851	35.85	1,392,658	108,672	10.01	1,088,202
Carbon	71,269	61.10	1,568,885	75,327	12.68	955,129
Carter				355,857	7.30	2,598,719
Cascade	13,618	10.15	546,784	516,083	22.14	11,426,108
Chouteau	9,049	21.75	196,783	1,285,223	9.85	12,662,107
Custer	11,106	51.95	775,449	501,085	8.25	1,134,594
Daniels	1,073	17.77	19,075	369,639	12.43	4,596,456
Dawson	599	12.83	25,655	560,160	12.60	7,057,784
Deer Lodge	25,179	35.39	901,688	29,556	13.07	386,217
Fallon				560,158	11.76	6,592,007
Fergus	8,131	35.43	288,063	897,860	14.25	12,795,508
Flathead				110,635	11.61	4,604,035
Gallatin	121,557	19.51	6,019,320	200,513	20.09	4,028,395
Garfield				523,107	9.73	5,093,223
Glacier	7,467	20.00	149,315	105,872	10.56	1,117,820
Golden Valley	2,061	36.31	74,840	327,997	7.36	2,416,173
Granite	22,894	47.15	1,079,466			
Hill	3,000	35.39	106,175	1,083,689	10.61	11,499,621
Jefferson	30,549	35.50	1,081,499			
Judith Basin	6,722	37.75	253,795	388,890	23.15	9,003,550
Lake	73,287	31.72	2,321,920	77,238	19.60	1,513,535
Lewis & Clark	35,985	31.00	1,115,535	179,446	8.00	1,435,568
Liberty	400	30.00	12,000	117,610	7.16	2,989,033
Lincoln	4,717	32.31	152,385	37,755	16.35	617,425
Madison	92,888	10.14	3,728,555	46,153	7.40	341,610
McCone				828,219	13.65	11,310,630
Meagher	16,515	29.38	1,366,536	100,601	11.00	1,106,611
Mineral	788	16.14	36,360	5,164	28.05	144,845
Missoula	31,109	60.76	1,890,190	12,914	20.49	379,358
Musselshell				389,152	6.11	2,508,127
Park	65,106	53.02	3,451,670	127,582	17.51	2,234,352
Petroleum	12,094	34.56	417,991	278,138	10.48	2,914,918
Phillips	48,106	15.38	740,235	296,192	11.12	3,294,159
Pondera	86,502	32.55	2,815,937	138,513	9.41	4,118,325
Powder River				376,751	10.00	3,767,510
Powell	56,080	11.50	2,327,320	10,057	10.00	100,570
Prairie				507,240	11.42	5,791,699
Ravalli	97,435	15.61	1,443,968	15,415	9.99	154,014
Richland	30,238	16.62	1,409,770	669,154	12.84	6,023,957
Roosevelt	1,899	21.20	40,256	106,961	11.59	4,717,560
Roseland	30,606	30.53	931,423	760,368	5.11	3,888,367
Sanders	11,061	25.86	286,074	58,316	16.10	938,102
Sheridan	242	29.75	7,200	569,970	13.97	7,964,800
Silver Bow	7,172	22.06	164,858	31,252	9.63	301,155
Stillwater	21,444	57.74	1,411,286	310,580	3.48	1,528,439
Sweet Grass	17,401	17.66	2,259,516	150,522	11.88	2,240,053
Teton	16,829	31.94	537,501	503,166	13.78	6,935,791
Toole				175,410	7.00	3,328,110
Treasure	15,934	51.09	811,065	164,581	9.79	1,610,860
Valley	31,319	20.27	634,801	869,113	9.99	8,681,749
Wheatland	35,717	31.72	1,153,241	162,212	8.71	4,028,102
Wibaux				176,791	16.31	2,888,925
Yellowstone	106,112	7.4.16	7,871,628	604,729	8.60	5,203,915
THE STATE	1,509,517	\$42.09	\$63,541,541	18,698,215	\$11.12	\$213,529,263

## IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1932

## Tax Leases Extended Against 30% of Assessed Value

Irrigated Lands				Non-Irrigated Tillable Lands		
	Acre	Av. Value	Value	Acre	Av. Value	Value
Beaverhead	51,241	\$27.56	\$1,412,451	145,689	\$14.03	\$2,044,063
Big Horn	32,166	36.74	1,181,935	91,300	9.09	830,285
Blaine	11,315	21.52	964,488	239,590	8.49	2,034,919
Broadwater	37,134	36.90	1,370,361	97,349	10.54	1,025,778
Carbon	72,067	37.67	1,156,117	71,175	9.54	679,104
Carter				354,194	7.28	2,577,722
Cascade	17,308	33.35	577,295	504,964	18.45	9,319,325
Chouteau	8,925	18.71	166,392	1,283,165	8.41	10,786,592
Custer	13,106	57.97	759,748	171,563	8.25	3,890,191
Daniels	1,114	17.49	19,485	362,596	12.45	4,513,106
Dawson	715	42.42	30,330	559,187	10.09	5,640,489
Deer Lodge	25,052	35.22	882,483	29,238	13.17	385,192
Fallon				552,209	11.76	6,498,608
Fergus	7,494	35.50	266,060	845,128	14.66	12,398,148
Flathead				111,038	33.64	3,735,305
Gallatin	120,511	19.46	5,960,345	199,521	20.05	4,001,135
Garfield	1,516	26.98	40,910	512,385	9.72	4,980,756
Glacier	7,746	20.00	154,910	106,258	10.53	1,119,385
Golden Valley	2,220	36.79	81,671	316,277	7.38	2,335,195
Granite	23,011	36.31	1,065,166			
Hill	2,885	29.50	85,111	1,080,287	9.02	9,715,085
Jefferson	30,460	33.56	1,022,303			
Judith Basin	6,723	37.75	253,795	388,900	18.52	7,204,405
Lake	71,633	31.26	2,239,085	77,662	18.61	1,445,380
Lewis & Clark	31,785	31.65	1,100,945	180,646	8.00	1,445,168
Liberty	100	35.00	3,500	410,276	7.16	2,937,498
Lincoln	2,804	39.21	109,915	31,020	18.03	559,165
Madison	92,878	38.40	3,566,325	45,816	7.20	329,600
McCone				817,404	12.79	10,384,180
Meagher	15,852	30.50	1,398,678	99,568	11.16	1,111,572
Mineral	813	17.27	38,420	5,145	27.86	143,350
Missoula	50,631	49.92	1,529,297	11,266	14.11	594,719
Musselshell				375,201	6.32	2,372,591
Park	65,190	42.50	2,769,818	127,255	14.05	1,790,700
Petroleum	14,566	17.36	252,876	269,288	7.25	1,959,307
Phillips	16,501	14.34	666,796	289,580	8.20	2,374,784
Pondera	84,520	32.90	2,781,193	138,271	9.39	4,118,520
Powder River				375,772	9.50	3,569,834
Powell	61,194	37.24	2,279,126	87,520	10.04	878,679
Prairie				463,583	10.45	1,844,862
Ravalli	96,272	15.77	1,406,716	15,398	9.61	147,989
Richland	29,653	41.69	1,248,655	152,917	11.47	5,192,990
Roosevelt	1,882	15.21	28,632	109,281	11.49	1,703,498
Rosebud	10,147	30.72	926,086	743,936	5.11	3,803,165
Sanders	11,604	24.49	281,280	57,527	15.68	902,098
Sheridan	70	30.00	2,100	561,201	14.08	7,906,955
Silver Bow	7,109	22.03	163,198	31,014	9.56	296,653
Stillwater	25,239	56.21	1,418,805	335,935	4.59	1,514,518
Sweet Grass	16,676	47.51	2,217,639	148,555	10.16	1,509,822
Teton	13,465	33.78	454,911	169,578	12.49	5,864,196
Toole				472,329	7.00	3,306,240
Treasure	15,997	51.23	819,165	166,111	9.70	1,612,795
Valley	28,061	20.14	565,183	855,103	10.18	8,701,469
Wheatland	35,585	31.19	1,199,751	159,151	6.36	3,151,747
Wibaux				175,309	16.30	2,858,650
Yellowstone	104,332	63.02	6,575,101	610,238	6.37	3,890,242
THE STATE	1,503,968	38.59	59,409,092	18,115,191	16.42	191,970,136
1923	1,631,374	851.15	\$83,447,433	23,072,679	\$13.47	\$310,816,105
1924	1,467,567	52.37	76,857,750	19,183,319	13.95	268,017,710
1925	1,468,206	50.95	74,810,755	19,382,223	13.44	260,476,234
1926	1,153,621	50.80	73,850,741	20,034,669	12.86	257,624,423
1927	1,188,463	48.89	72,771,521	19,251,184	13.16	253,459,696
1928	1,169,925	49.09	72,161,272	19,137,431	13.19	252,489,094
1929	1,530,915	47.08	72,075,434	19,333,717	13.01	251,506,586
1930	1,511,301	46.48	70,239,707	19,129,606	12.98	248,223,303
1931	1,509,517	42.09	63,541,511	18,698,215	11.42	213,529,203
1932	1,503,968	38.59	59,409,092	18,415,191	16.42	191,970,136

## GRAZING LANDS AND STATE LANDS—1931

## Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead	821,453	\$2.66	\$2,185,873			
Big Horn	863,697	2.67	2,305,892	4,870	3.29	16,026
Blaine	1,319,258	1.51	5,056,215	16,009	1.17	71,585
Broadwater	338,590	3.53	1,196,741	1,670	7.08	11,820
Carbon	509,520	4.78	2,437,514	3,721	6.75	25,118
Carter	794,724	1.00	3,479,951	5,615	3.05	17,109
Cascade	780,035	7.25	5,657,418	17,546	19.25	337,675
Chouteau	631,159	5.11	3,136,129	97,955	5.13	531,835
Custer	1,306,911	2.30	2,997,888	7,553	2.30	17,999
Daniels	178,535	3.94	703,686	106,544	1.64	174,653
Dawson	709,208	3.35	2,372,446	29,928	2.89	86,596
Deer Lodge	193,905	1.16	801,278			
Fallon	330,062	2.62	865,160	15,648	1.85	29,035
Fergus	1,183,478	3.25	3,816,309			335,863
Flathead	361,464	6.01	2,175,275			
Gallatin	596,733	4.04	2,410,690	19,367	9.68	187,490
Garfield	1,256,017	4.37	5,491,629	5,884	1.62	9,557
Glacier	251,693	6.02	1,515,984	4,160	1.94	8,055
Golden Valley	294,909	2.78	822,506	4,720	5.21	24,612
Granite	283,302	4.20	1,192,435	(2,981)	5.23	15,594
Hill	396,052	5.45	2,161,872	80,019	2.11	169,264
Jefferson	357,013	3.57	1,276,978	7,916	5.56	13,980
Judith Basin	338,724	6.81	2,308,670	57,093	11.10	633,856
Lake	221,002	7.43	1,643,065	9,982	10.96	109,435
Lewis & Clark	687,941	3.99	2,749,482	34,214	4.00	136,856
Liberty	295,010	3.50	1,033,359	(43,864)	1.31	57,387
Lincoln	261,873	3.20	838,300			
Madison	851,850	3.60	3,062,973	10,224	6.91	70,680
McCone	413,705	4.59	1,899,730	8,541	3.84	32,791
Mongolian	785,249	5.00	3,926,245	10,160	4.54	46,118
Mineral	83,941	3.92	320,219			
Missoula	365,945	3.19	1,532,799	3,371	9.80	33,060
Musselshell	651,203	2.66	1,754,591	6,313	1.93	12,248
Park	475,600	5.12	2,434,983	7,010	8.00	56,060
Petroleum	387,329	3.75	1,433,576	3,660	5.87	21,505
Phillips	1,328,276	4.24	5,634,626	18,956	1.65	31,219
Pondera	118,199	3.77	445,167	26,537	1.21	111,710
Powder River	809,225	3.13	2,779,305			
Powell	502,218	5.22	2,620,513	12,410	8.60	106,726
Prairie	189,760	2.88	1,412,834			
Ravalli	217,660	5.95	1,296,281			
Richland	666,711	1.19	2,794,350	614,111	4.20	60,700
Roosevelt	316,611	5.66	1,793,816	8,952	3.27	29,265
Rosebud	1,457,499	2.31	3,372,939	7,311	1.81	13,245
Sanders	305,674	1.77	1,458,013	4,625	1.85	22,450
Sheridan	287,977	7.29	2,100,493	24,711	5.19	128,132
Silver Bow	107,771	3.16	310,925			
Stillwater	169,216	3.33	1,565,455	13,257	1.31	57,159
Sweet Grass	602,270	4.52	2,724,893	8,769	6.78	59,426
Teton	417,189	5.70	2,379,094	41,000	3.59	147,330
Toole	183,187	4.00	1,932,827	18,161	.93	16,901
Treasure	236,365	3.30	944,801	2,560	6.30	16,135
Valley	747,672	3.92	2,932,058	10,500	2.31	94,756
Wheatland	247,644	5.67	1,403,660	16,919	4.76	80,516
Wibaux	320,270	3.88	1,245,000	5,705	2.26	12,895
Yellowstone	556,938	3.11	1,733,536	14,067	3.90	54,900
THE STATE	30,345,455	\$4.05	\$122,963,107	844,433	\$5.10	\$4,306,621

## GRAZING LANDS AND STATE LANDS—1932

## Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands		State Lands			
	Acres	Avg. Value	Value	Acres	Avg. Value	Value
Bonneville	816,807	2.64	2,154,762	6,446	3.62	23,327
Big Horn	861,180	2.66	2,295,125	4,230	5.13	21,720
Blaine	1,330,921	3.35	4,456,376	11,638	3.70	43,108
Broadwater	338,885	3.58	1,213,354	2,565	5.50	14,120
Carbon	497,520	3.61	1,796,431	3,241	5.59	18,105
Carter	826,449	1.00	3,308,609	5,615	2.90	16,304
Cascade	796,534	5.72	4,582,761	18,473	15.60	288,300
Chouteau	635,052	1.85	3,081,118	95,322	5.16	191,343
Custer	1,330,698	2.41	3,208,792	7,853	2.41	18,899
Daniels	171,208	3.92	670,991	71,833	1.95	139,977
Dawson	698,014	3.03	2,115,093	28,541	2.19	62,520
Deer Lodge	193,303	4.12	796,958	—	—	—
Fallon	321,515	2.61	841,527	15,488	2.01	31,248
ergus	1,090,492	3.45	3,771,021	50,862	6.64	337,548
Flathead	364,550	5.82	2,124,365	—	—	—
Gallatin	597,319	4.06	2,427,235	18,919	9.65	182,525
Garfield	1,289,482	4.36	5,629,085	4,930	1.66	8,199
Glacier	259,166	6.02	1,558,890	4,402	2.03	8,925
Golden Valley	289,782	2.80	\$12,193	4,737	5.31	25,133
Granite	285,816	4.17	1,192,926	(3,209)	—	17,863
Hill	395,163	4.63	1,830,093	77,932	2.24	174,750
Jefferson	355,745	3.58	1,273,143	7,824	5.58	43,700
Judith Basin	340,027	5.42	1,845,440	53,876	9.12	491,821
Lake	228,109	6.91	1,577,603	9,739	10.90	106,120
Lewis & Clark	689,296	3.99	2,752,348	23,700	4.50	133,650
Liberty	300,746	3.50	1,051,681	(43,174)	1.34	58,233
Lincoln	273,965	3.32	\$10,745	—	—	—
Madison	851,750	3.11	2,909,238	10,334	6.02	71,450
Mt. Meeker	399,428	3.77	1,564,220	7,755	3.16	24,470
Meagher	764,574	4.36	3,334,719	8,293	4.79	39,710
Mineral	50,025	3.64	182,131	—	—	—
Missoula	350,765	2.87	1,006,575	3,371	7.36	24,820
Musselshell	639,681	2.61	1,671,764	6,124	1.80	11,029
Park	478,341	4.16	1,991,296	5,976	5.80	34,696
Petroleum	370,194	2.60	961,027	3,329	7.02	23,382
Phillips	1,192,940	3.27	3,900,926	18,914	1.25	23,565
Pondera	121,468	3.66	444,713	26,110	4.19	109,379
Powder River	826,666	3.60	2,984,096	11,834	—	—
Powell	565,084	4.16	2,348,912	12,410	2.16	26,865
Platte	193,315	2.97	1,165,168	—	—	—
Ravalli	232,801	5.64	1,313,822	—	—	—
Richland	628,943	3.72	2,338,860	(12,055)	3.72	(44,800)
Roosevelt	318,358	5.50	1,754,416	8,919	3.40	30,370
Rosebud	1,451,363	2.31	3,354,110	6,861	1.93	13,245
Sanders	297,766	3.17	916,060	5,675	4.13	23,170
Sheridan	295,588	7.19	2,126,844	21,862	5.82	127,399
Silver Bow	108,071	3.13	337,952	—	—	—
Stillwater	470,520	3.34	1,570,854	10,850	1.80	19,538
Sweet Grass	605,734	3.10	2,062,065	8,669	5.89	51,100
Teton	437,302	4.66	2,035,982	39,364	3.16	124,327
Toole	182,849	4.00	1,931,396	17,355	1.03	17,816
Treasure	290,129	3.32	362,616	2,400	5.41	12,995
Valley	723,025	3.76	2,719,145	27,229	2.78	75,815
Wheatland	248,768	4.48	1,115,931	16,598	4.60	76,459
Wibaux	315,660	3.89	1,227,000	5,815	2.28	13,240
Yellowstone	547,724	2.36	1,290,873	14,386	4.27	61,396
THE STATE	30,137,480	3.68	110,951,379	\$34,599	4.55	3,793,971
1923	21,621,886	\$6.08	\$131,177,786	637,602	\$7.29	\$4,640,191
1924	26,421,677	5.39	142,516,269	675,864	7.12	4,813,308
1925	28,785,308	4.96	142,883,223	752,661	6.91	5,207,688
1926....	28,735,387	4.82	138,557,696	680,545	6.69	4,555,878
1927.	30,176,096	4.62	139,416,266	756,692	6.01	4,567,351
1928.	29,956,934	4.62	138,291,166	851,015	5.57	4,742,130
1929....	30,380,702	4.58	139,053,596	880,541	5.61	4,913,686
1930....	30,490,074	4.54	138,572,557	894,733	5.48	4,906,298
1931....	30,345,455	4.05	122,963,107	814,433	5.10	4,306,621
1932	30,137,480	3.68	110,951,379	834,599	4.55	3,793,971

**ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS,  
TIMBER LANDS—1931**

**Tax Levies Extended Against 30% of Assessed Value**

	<b>All Agricultural Lands</b>			<b>Improvements</b>			<b>Timber Lands</b>		
	Acre	Av. Value	Value	Improve.	Value	Acres	Av. Value	Value	
Bonnerhead	1,017,837	\$5.56	\$5,660,556	\$1,331,640					
Big Horn	993,994	4.41	4,384,937	725,602					
Blaine	1,646,493	6.27	10,321,113	1,182,860					
Broadwater	487,783	7.56	3,689,121	663,031					
Carbon	659,837	12.10	7,986,616	1,152,938			2,085	11.15	23,256
Carter	1,156,196	5.01	5,795,779	768,866					
Cascade	1,327,282	13.54	17,967,985	1,628,326					
Chouteau	2,023,386	8.32	16,826,554	1,716,117					
Custer	1,829,955	1.33	7,925,939	1,160,086					
Daniels	655,791	8.38	5,493,870	766,931					
Dawson	1,299,895	7.34	9,542,481	985,115					
Deer Lodge	248,940	8.12	2,095,183	295,700					
Fallon	905,868	8.26	7,486,202	777,868					
Fergus	2,089,469	8.26	17,265,743	2,129,507					
Flathead	472,099	14.36	6,779,310	2,179,630			306,077	11.19	4,343,500
Gallatin	938,170	13.48	12,615,895	1,931,515					
Garfield	1,785,008	5.94	10,594,409	433,637					
Glacier	369,192	7.56	2,791,174	1,305,304					
Golden Valley	629,687	5.30	3,338,131	288,257					
Granite	306,196	7.47	2,287,495	440,438			16,666	3.61	123,332
Hill	1,562,760	8.92	13,936,932	584,070					
Jefferson	395,478	6.08	2,405,457	651,159					
Judith Basin	791,129	15.41	12,199,871	1,910,210					
Lake	381,509	11.65	5,570,955	1,128,510			37,568	15.10	567,375
Lewis & Clark	937,586	5.80	5,157,111	1,241,696			15,967	8.13	129,949
Liberty	713,020	5.71	4,091,779	201,320					
Lincoln	304,315	5.29	1,608,310	624,050			274,971	13.87	3,814,171
Madison	1,001,115	7.20	7,203,818	856,093					
McCone	1,250,495	10.59	13,213,151	128,129					
Meagher	942,525	6.81	6,145,510	803,799					
Mineral	89,893	5.68	510,424	269,008			47,363	9.04	428,290
Missoula	143,339	9.81	4,335,107	1,893,571			119,378	6.83	2,865,322
Musselshell	1,046,668	1.06	1,255,266	720,796					
Park	675,298	12.11	8,177,065	1,638,730			25,000	6.50	162,500
Petroleum	681,221	7.03	4,787,390	268,865					
Phillips	1,691,530	5.73	9,700,239	520,759					
Pondera	669,751	11.19	7,491,139	1,122,760					
Powder River	1,185,379	5.52	6,517,115	69,175					
Powell	580,765	8.88	5,155,159	1,091,220					
Prairie	997,090	7.23	7,204,533	867,315					
Ravalli	330,510	17.83	5,894,263	2,150,595			84,839	16.09	1,316,856
Richland	1,166,133	8.77	10,225,077	1,079,180					
Roosevelt	734,126	8.96	6,580,927	815,800					
Rosebud	2,255,781	3.61	8,208,974	872,385					
Sanders	379,676	7.12	2,704,939	506,187			162,289	12.66	2,055,694
Sheridan	882,900	11.55	10,200,625	1,575,812					
Silver Bow	146,495	5.51	806,938	105,210					
Stillwater	847,497	5.38	4,562,339	1,122,143					
Sweet Grass	808,962	9.00	7,283,888	1,910,980					
Teton	978,181	10.22	9,999,716	1,553,653					
Toole	976,758	5.40	5,277,838	132,489					
Treasure	469,440	7.21	3,385,861	234,895					
Valley	1,688,631	7.31	12,343,364	1,360,115					
Wheatland	762,192	8.72	6,647,819	808,892					
Wibaux	502,769	8.21	4,116,820	595,390					
Yellowstone	1,281,876	11.57	14,863,979	3,211,199					
THE STATE	51,397,620	\$ 7.87	\$ 104,310,172	\$ 56,275,532			1,171,206	\$ 11.27	\$ 16,628,855

**ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS,  
TIMBER LANDS—1932**

**Tax Levies Extended Against 30% of Assessed Value**

	All Agricultural Lands		Improvements	Timber Lands			
	Acres	Avg. Value		Acres	Avg. Value		
Beaverhead	1,020,183	\$5.52	55,634,603	\$1,305,185			
Big Horn	989,176	1.38	1,329,065	711,111			
Blaine	1,626,567	1.61	7,498,882	1,043,022			
Broadwater	477,933	7.61	3,623,613	635,600			
Carbon	614,093	10.33	6,649,757	1,186,584			
Carter	1,186,258	4.98	5,902,632	757,898			
Cascade	1,347,279	11.03	11,347,684	1,546,570			
Chouteau	2,022,464	7.18	14,526,645	1,728,615			
Custer	1,823,220	4.32	7,877,630	1,059,758			
Daniels	606,751	8.81	5,343,559	730,865			
Dawson	1,286,187	6.10	7,848,432	961,063			
Deer Lodge	247,593	8.34	2,064,633	271,900			
Fallon	880,212	8.29	7,371,282	729,912			
Fergus	1,994,276	8.11	16,772,377	2,142,171			
Flathead	475,588	12.32	5,559,670	2,214,340	293,670		
Gallatin	936,270	13.43	12,551,240	1,917,350	12,498		
Garfield	1,808,313	5.89	10,658,950	117,927	3,811,100		
Glacier	377,572	7.53	2,812,110	1,295,373			
Golden Valley	613,016	5.31	3,254,192	274,376			
Granite	308,827	7.37	2,276,555	439,592	35,520		
Hill	1,556,267	7.60	11,835,039	520,600	3,722		
Jefferson	394,929	5.94	2,339,146	629,390	132,192		
Judith Basin	789,526	12.41	9,495,161	1,047,070			
Lake	387,134	13.87	5,368,188	905,920	29,221		
Lewis & Clark	934,427	5.81	5,432,111	1,233,401	15,967		
Liberty	711,122	5.70	4,950,912	170,105			
Lincoln	397,789	4.81	1,479,855	610,355	261,241		
Madison	1,000,778	6.87	6,876,613	854,455			
Mt. Rose	1,224,587	9.73	11,912,879	395,466			
Meagher	918,287	6.41	5,884,679	769,684			
Mineral	55,982	6.50	363,911	266,133	79,755		
Missoula	126,033	7.41	3,155,411	1,899,400	419,491		
Missoula-Ishkell	1,021,006	3.95	1,055,384	705,426			
Park	956,792	9.73	6,588,510	1,560,118	25,000		
Petroleum	957,377	4.86	3,196,592	243,770	5,20		
Phillips	1,547,935	4.50	6,966,071	491,579			
Pondera	676,269	11.12	7,453,805	1,116,158			
Powder River	1,214,272	5.46	6,553,930	662,280			
Prowers	726,268	7.62	5,533,582	933,590	24,168		
Prairie	366,899	6.59	6,310,030	838,336	30,27		
Ravalli	344,471	17.04	5,868,518	2,151,260	72,035		
Richland	1,111,813	7.90	8,780,505	1,068,960			
Roosevelt	730,020	8.82	6,516,916	798,659			
Rosedale	2,272,307	9.63	8,096,606	872,085			
Sandusky	372,572	5.79	2,155,908	525,760	162,188		
Sheridan	878,721	11.57	10,163,298	1,406,544	15,85		
Silver Bow	146,494	5.45	797,803	400,140			
Stillwater	842,544	5.37	4,523,715	1,168,056			
Sweet Grass	809,634	7.21	5,810,626	963,953			
Teton	959,709	8.84	8,179,416	1,451,616			
Toole	972,524	5.40	5,255,152	409,395			
Treasure	474,637	7.18	3,407,871	221,350			
Valley	1,633,118	7.38	12,061,612	1,290,892	12,32		
Wheatland	554,102	7.24	5,455,885	795,717			
Wibaux	496,784	8.27	4,098,266	575,555			
Yellowstone	1,276,380	9.26	11,817,612	3,165,265			
THE STATE	50,891,238	7.19	366,124,578	54,479,894	1,422,191		
					10,97		
					15,603,454		
1923	1,358,726	\$11.00	\$545,131,333	[Not segregated]	1,875,413	\$12.31	\$23,991,929
1924	19,847,108	10.07	502,118,366	[Not segregated]	1,925,532	12.32	23,726,108
1925	50,388,392	9.59	183,034,900	57,555,700	1,826,022	13.00	23,749,003
1926	50,304,222	9.52	174,585,738	58,030,511	1,709,122	13.54	23,143,852
1927	51,672,435	9.10	170,215,634	58,520,167	1,415,268	14.40	20,409,748
1928	51,415,395	9.10	167,682,662	57,030,616	1,628,385	12.68	20,645,612
1929	52,125,575	8.97	167,576,302	57,689,415	1,326,487	14.38	19,080,708
1930	52,025,714	8.88	161,941,865	56,964,576	1,279,790	14.23	18,213,062
1931	51,397,620	7.87	104,310,172	56,275,532	1,474,206	11.27	16,628,855
1932	50,891,238	7.19	366,124,578	54,479,894	1,422,191	10.97	15,603,454

## WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1931

## **Tax Levies Extended Against 30% of Assessed Value**

Waste Lands			Industrial Sites and Improvements				
	Acre	Av. Value	Value	Acre	Av. Value	Value	Improvements
Beaverhead	.....	.....	.....	.....	.....	.....	20,330
Big Horn	.....	.....	.....	.....	.....	.....	39,187
Blaine	.....	.....	.....	.....	.....	.....	.....
Broadwater	.....	.....	.....	931	30.30	28,208	48,500
Carbon	.....	.....	.....	.....	.....	.....	.....
Carter	.....	.....	.....	16,068	149.72	2,405,752	21,460,393
Cascade	.....	.....	.....	.....	.....	.....	.....
Chouteau	.....	.....	.....	.....	.....	.....	93,900
Custer	.....	.....	.....	.....	.....	.....	.....
Daniels	.....	.....	.....	.....	.....	.....	.....
Dawson	.....	.....	.....	1,732	37.53	65,000	9,290,655
Deer Lodge	.....	.....	.....	.....	.....	.....	82,260
Fallon	.....	.....	.....	.....	.....	.....	494,514
Fergus	.....	.....	.....	.....	.....	.....	.....
Flathead	.....	.....	.....	.....	.....	.....	.....
Gallatin	.....	.....	.....	4,640	14.26	66,150	2,543,391
Garfield	86,773	2.19	190,179	.....	.....	.....	.....
Glacier	.....	.....	.....	.....	.....	.....	.....
Golden Valley	.....	.....	.....	76	30.75	2,337	107,595
Granite	.....	.....	.....	480	34.98	16,792	91,455
Hill	.....	.....	.....	1,267	40.09	50,806	36,233
Jefferson	.....	.....	.....	.....	.....	.....	.....
Judith Basin	136	.....	.....	487	30.05	14,635	276,905
Lake	.....	.....	.....	17	631.17	10,730	113,125
Lewis & Clark	.....	.....	.....	14,705	10.82	159,080	937,712
Liberty	.....	.....	.....	.....	.....	.....	72,495
Lincoln	.....	.....	.....	.....	.....	.....	.....
Madison	.....	.....	.....	4,106	29.92	122,835	1,100,509
McCone	.....	.....	.....	.....	.....	71,833	.....
Meagher	.....	.....	.....	.....	.....	.....	15,400
Mineral	.....	.....	.....	.....	.....	.....	.....
Missoula	.....	.....	.....	1,140	92.09	104,975	888,454
Musselshell	.....	.....	.....	.....	.....	.....	36,315
Park	151,709	4.34	659,271	163	18.40	3,600	21,200
Petroleum	.....	.....	.....	425	12.11	5,148	.....
Phillips	.....	.....	.....	.....	.....	.....	164,374
Pondera	.....	.....	.....	.....	.....	.....	134,360
Powder River	3,000	.....	.....	.....	.....	.....	.....
Powell	133,508	2.00	267,016	.....	.....	.....	.....
Prairie	.....	.....	.....	.....	.....	.....	.....
Ravalli	.....	.....	.....	.....	.....	.....	.....
Richland	.....	.....	.....	.....	.....	.....	552,815
Roosevelt	.....	.....	.....	.....	.....	.....	203,170
Rosebud	.....	.....	.....	.....	.....	.....	55,849
Sanders	62,231	1.37	85,643	2,054	42.00	86,286	2,203,575
Sheridan	.....	.....	.....	1,225	61.12	74,882	348,335
Silver Bow	.....	.....	.....	2,718	85.27	231,752	1,702,350
Stillwater	10,803	58	6,278	.....	.....	2,600	1,587,824
Sweet Grass	.....	.....	.....	.....	.....	.....	29,035
Teton	.....	.....	.....	23	57.65	1,326	321,840
Toole	.....	.....	.....	2,704	23.60	63,898	515,938
Treasure	.....	.....	.....	.....	.....	.....	33,118
Valley	.....	.....	.....	.....	.....	.....	366,103
Wheatland	.....	.....	.....	290	12.88	3,734	114,237
Wibaux	.....	.....	.....	.....	.....	.....	.....
Yellowstone	13,774	2.54	34,610	304	182.99	55,081	1,736,772
THE STATE	161,934	\$2.69	\$1,212,997	55,552	\$ 66.35	\$ 3,616,810	\$ 47,840,225

## WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1932

## Tax Leases Extended Against 30% of Assessed Value

	Waste Lands		Industrial Sites and Improvements				
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead	..	..	..	..	..	..	25,587
Big Horn	..	..	..	..	..	..	..
Blaine	..	..	..	..	..	..	..
Broadwater	953	29.60	28,208	..	..	..	79,040
Carbon	..	..	..	..	..	..	..
Carter	..	..	..	..	..	..	..
Cascade	..	..	..	..	..	..	..
Chouteau	..	..	..	..	..	..	..
Custer	..	..	..	..	..	..	93,500
Daniels	..	..	..	..	..	..	..
Dawson	..	..	..	..	..	..	..
Deer Lodge	..	..	..	1,745	46.44	81,035	9,261,755
Fallon	..	..	..	..	..	..	101,250
Fergus	..	..	..	..	..	..	597,448
Flathead	..	..	..	..	..	..	828,285
Gallatin	..	..	..	..	..	..	..
Garfield	86,122	2.18	189,101	4,731	13.89	65,725	2,572,215
Glacier	..	..	..	..	..	..	..
Golden Valley	..	..	..	76	30.75	2,337	105,020
Granite	..	..	..	407	35.67	14,519	91,455
Hill	..	..	..	1,261	33.81	42,645	31,700
Jefferson	..	..	..	..	..	..	15,755
Judith Basin	136	..	..	435	22.77	9,905	239,185
Lake	..	..	..	18	346.11	6,230	574,410
Lewis & Clark	..	..	..	14,705	16.82	159,080	960,369
Liberty	..	..	..	..	..	..	68,338
Lincoln	..	..	..	..	..	..	..
Madison	..	..	..	4,106	29.92	122,835	1,131,573
McCone	..	..	..	..	..	54,333	..
Meagher	..	..	..	..	..	..	13,900
Mineral	..	..	..	..	..	..	..
Missoula	..	..	..	1,212	70.83	85,845	868,068
Musselshell	..	..	..	..	..	..	32,620
Park	155,253	3.46	529,045	..	..	600,000	36,750
Petroleum	..	..	..	187	11.79	2,206	..
Phillips	..	..	..	..	..	..	135,180
Pondera	..	..	..	..	..	..	109,450
Powder River	2,960	..	..	..	..	..	..
Powell	..	..	..	..	..	..	..
Prairie	..	..	..	..	..	..	..
Ravalli	..	..	..	..	..	..	..
Richland	..	..	..	..	..	..	544,295
Roosevelt	..	..	..	..	..	..	205,425
Rosebud	..	..	..	..	..	..	60,787
Sanders	62,318	1.46	91,380	2,107	41.04	86,484	2,370,166
Sheridan	..	..	..	..	..	..	..
Silver Bow	..	..	..	1,115	21.93	24,448	122,095
Stillwater	11,118	5.60	5,584	2,718	61.43	166,972	1,723,565
Sweet Grass	..	..	..	..	..	4,977	1,470,396
Teton	..	..	..	617	178.90	110,380	229,858
Toole	..	..	..	..	..	..	457,090
Treasure	..	..	..	2,592	22.60	58,584	32,063
Valley	..	..	..	..	..	..	359,646
Wheatland	..	..	..	293	23.46	6,874	111,237
Wibaux	..	..	..	..	..	..	..
Yellowstone	13,894	1.61	22,313	301	155.34	46,819	1,730,772
THE STATE	332,176	2.52	837,426	53,751	56.18	3,019,740	47,431,282
1923	Not Segregated	..	..	..	..	\$1,119,651	Not Segregated
1924	Not Segregated	..	..	..	..	2,882,989	Not Segregated
1925	185,625	2.07	385,952	68,345	55.14	3,768,823	35,987,114
1926	167,379	1.68	280,846	67,245	53.61	3,605,232	41,499,277
1927	172,840	2.29	346,722	67,717	56.99	3,859,264	42,391,874
1928	293,139	3.29	964,062	70,310	68.91	4,845,063	41,842,736
1929	277,622	3.08	834,492	71,693	51.30	3,678,159	44,034,321
1930	279,951	3.05	852,464	68,984	52.01	3,588,046	49,991,270
1931	461,934	2.69	1,242,997	55,552	66.35	3,646,840	47,840,225
1932	332,176	2.52	837,426	53,751	56.18	3,019,740	47,431,282

**PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1931**

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations, and 30% of Assessed Value of Improvements.**

	<b>Patented Mining Claims</b>				<b>Mineral Reservations</b>		
	Acres	Ay Value	Value	Improvements	Acres	Ay Value	Value
Beaverhead	8,927	\$4,032	\$ 36,008				
Big Horn					17,924	.50	\$8,626
Blaine	172	20,000	3,440	3,000			
Crowdwater	6,854	4,62	31,676	10,795			
Carbon	13,926	18,18	253,156		1,268	.50	635
Charter					2,040	.50	1,020
Cascade	5,734	5,06	29,036		18,784	.50	9,394
Chouteau							
Custer					225,553	.50	112,777
Daniels							
Dawson	798	2,69	2,145		118,219	.25	29,471
Deer Lodge	9,755	3,54	34,570				
Fallon					128,960	.50	64,480
Fergus	2,408	5,00	12,010	8,452	4,520	2,67	12,065
Flathead					8,565	1,00	8,565
Gallatin					23,360	.51	11,920
Garfield					77,420	.25	19,361
Glacier							
Golden Valley	720	18,45	13,290		131,377	.50	65,690
Granite	15,286	1,69	71,631	60,702	688	.50	344
Hill							
Jefferson	38,640	1,31	167,524	225,000	800	.50	400
Judith Basin	1,902	6,60	32,362	71,395	28,051	.50	14,028
Lake							
Lewis & Clark	20,838	1,28	89,090	167,995	25,091	.50	12,545
Liberty			2,950				
Lincoln	4,440	3,54	15,735		2,227	.65	1,445
Madison	18,457	4,52	83,511	70,700	73,683	.50	36,683
McCone					39,543	.50	19,772
Meagher	2,587	5,11	13,209		86,842	.50	43,421
Mineral	4,692	4,32	20,277		8,135	1,00	8,137
Missoula	2,872	4,52	12,985	12,445	32,750	1,00	32,750
Musselshell	8,635	26,99	233,134		212,723	.50	106,369
Park	6,730	4,41	29,700		41,637	.50	20,827
Petroleum							
Phillips	899	5,00	4,495	2,400			
Pondera	51	17,57	896		110,240	.50	55,093
Powder River							
Powell	15,921	2,68	12,537		172,312	.50	86,285
Prairie							
Ravalli					1,583	1,23	1,945
Richland					54,647	.50	27,323
Roosevelt							
Rosebud					577,702	.25	144,108
Sanders	1,208	4,97	6,000	11,850	2,155	1,00	2,155
Shoshone	524	16,41	8,600				
Silver Bow	10,604	1,02	163,195	3,028,015	280		
Stillwater	887	5,11	4,534	300	30,885	.50	15,442
Sweet Grass					50,019	.50	25,011
Teton							
Toole							
Treasure					26,440	.50	13,220
Valley							
Wheatland					45,528	.50	22,761
Wibaux					35,344	29	10,490
Yellowstone					108,600	.50	54,272
TOTAL STATE	237,467	\$5,97	\$1,117,726	\$3,672,549	2,525,895	\$ 13	\$1,099,130

**PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1932**

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations, and 35% of Assessed Value of Improvements.**

	<b>Patented Mining Claims</b>				<b>Mineral Reservations</b>		
	Acres	Ay Value	Value	Improvements	Acres	Ay Value	Value
Beaverhead	7,936	4.54	36,007				
Big Horn					17,924	.25	4,244
Blaine	212	20,00	4,240	1,309			
Broadwater	7,282	4.36	31,728	10,995			
Carbon	12,978	17.57	228,026		1,613	.50	812
Carter					2,040	.25	510
Cascade	5,688	5.11	29,114		19,146	.50	9,575
Chouteau					226,196	.50	113,098
Custer							
Daniels							
Dawson					120,982	.25	30,236
Deer Lodge	9,723	3.57	34,755				
Fallon					128,526	.50	64,263
Fergus	2,536	5.00	12,680	6,334	2,718	.50	1,359
Flathead					8,765	1.00	8,765
Gallatin					23,820	.50	11,920
Garfield					82,709	.25	20,684
Glacier							
Golden Valley	640	19.52	12,490		131,489	.50	65,745
Granite	15,274	4.69	71,579	60,702	688	.50	344
Hill							
Jefferson	37,370	4.47	165,727	230,000			
Judith Basin	4,977	6.50	32,362	73,126	27,971	.50	13,988
Lake							
Lewis & Clark	20,970	4.29	90,060	158,995	24,470	.25	6,120
Liberty	530	5.00	2,950				
Lincoln	4,847	3.41	16,550		2,227	.65	1,445
Madison	17,668	4.52	79,929	52,155	73,345	.50	36,683
McCone					39,706	.50	19,854
Meagher	2,604	5.08	13,225		87,482	.50	43,741
Mineral	5,319	4.57	24,302		7,857	1.00	6,857
Missoula	2,890	4.49	12,978	12,145	32,739	1.00	32,739
Musselshell	8,635	26.12	225,518		213,698	.50	106,849
Park	6,621	4.39	28,095		41,599	.25	10,388
Petroleum					24,320	.50	12,160
Phillips	899	5.00	4,495	2,400			
Pondera	51	17.57	896				
Powder River					110,292	.50	55,100
Powell	14,866	2.71	40,256		173,384	.40	69,344
Prairie							
Ravalli					54,322	.30	16,297
Richland							
Roosevelt					153,092	.25	143,373
Rosebud					2,153	1.00	2,157
Sanders	1,159	4.88	5,660	7,400			
Sheridan	382	17.39	6,640				
Silver Bow	40,604	1.13	167,850	3,033,115	280		
Stillwater	883	5.11	4,534	300	30,885	.25	7,744
Sweet Grass					50,019	.50	25,019
Teton							
Toole					26,402	.50	13,200
Treasure							
Valley					45,781	.50	22,886
Wheatland					40,696	.25	10,165
Wibaux					107,612	.50	53,667
Yellowstone							
THE STATE	233,606	5.92	1,383,646	3,648,961	2,537,743	.41	1,042,707
1923	264,982	8.589	\$1,537,924	Not Segregated	1,827,614	\$1.04	\$1,906,652
1924	295,302	5.75	1,006,664	Not Segregated	1,411,691	.95	1,402,277
1925	233,516	6.11	1,495,772	4,309,971	2,159,425	.51	1,041,329
1926	247,881	6.31	1,572,022	4,529,565	2,080,184	.51	1,061,108
1927	238,776	6.31	1,507,780	3,617,816	2,078,593	.42	870,189
1928	239,906	6.43	1,543,856	3,515,681	2,446,578	.52	1,282,608
1929	237,298	6.18	1,466,796	3,433,208	2,165,046	.44	1,074,376
1930	236,119	6.14	1,449,251	3,774,086	2,521,641	.44	1,113,743
1931	237,467	5.97	1,417,726	3,672,749	2,525,895	.43	1,099,130
1932	233,606	5.92	1,383,646	3,648,961	2,537,743	.41	1,042,707

## REPORT OF STATE BOARD OF EQUALIZATION

TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS  
AND IMPROVEMENTS—1931

	All Lands			City and Town Lots	
	Acres	Ay Value	Value	Lots	Improvements
Beaverhead	1,026,764	\$ 5.55	\$ 5,696,564	934,763	\$ 1,796,909
Big Horn	992,994	4.16	4,432,750	340,280	1,011,035
Blaine	1,646,665	6.27	10,324,853	620,705	1,289,020
Broadwater	495,568	7.56	3,749,305	147,420	173,460
Carbon	675,848	12.23	8,263,687	947,948	2,144,832
Carter	1,156,196	5.01	5,796,799	51,274	178,335
Cascade	1,349,084	15.13	20,412,167	11,577,246	25,093,039
Chouteau	2,023,386	8.32	16,826,854	335,808	1,225,137
Custer	1,829,955	4.39	8,038,707	2,316,302	5,307,265
Daniels	655,791	8.38	5,193,870	140,903	825,238
Dawson	1,300,693	7.36	9,574,097	1,237,751	2,985,647
Deer Lodge	260,427	8.43	2,194,753	1,998,155	7,111,459
Fallon	905,868	8.34	7,550,682	290,535	591,159
Fergus	2,091,877	8.27	17,289,848	3,369,374	3,534,657
Flathead	778,176	11.30	11,131,375	2,161,675	6,480,250
Gallatin	942,810	13.50	12,723,965	2,129,160	6,705,180
Garfield	1,871,781	5.77	10,803,949	74,455	94,021
Glacier	369,192	7.56	2,791,174	258,169	557,590
Golden Valley	630,483	5.42	3,419,448	67,121	181,375
Granite	358,628	7.00	2,509,594	165,859	554,196
Hill	1,564,027	8.94	13,987,738	1,950,977	5,126,105
Jefferson	434,118	5.93	2,573,381	129,770	499,075
Judith Basin	796,954	15.40	12,260,896	173,541	579,080
Lake	419,091	14.72	6,169,060	697,455	384,450
Lewis & Clark	989,096	5.89	5,828,105	3,469,325	10,223,130
Liberty	713,020	5.74	4,094,729	50,455	162,825
Lincoln	583,759	9.32	5,439,761	451,510	915,355
Madison	1,023,678	7.27	7,446,847	213,202	745,400
Mt. Custer	1,250,495	10.66	13,334,756	388,150	133,590
Meagher	945,112	6.88	6,502,140	221,924	110,970
Mineral	141,948	6.81	967,128	53,900	155,440
Missoula	866,729	8.50	7,351,439	5,917,688	11,329,126
Musselshell	1,055,303	4.35	4,594,769	633,853	1,129,328
Park	858,900	10.54	9,052,363	2,166,053	5,493,450
Petroleum	681,646	7.03	4,793,138	116,172	259,416
Phillips	1,692,429	5.73	9,704,734	323,049	783,721
Pondera	669,802	11.19	7,492,035	446,270	1,187,575
Powder River	1,188,379	5.55	6,602,538	10,610	89,965
Powell	795,194	7.86	6,253,028	725,683	1,543,396
Prairie	997,000	7.31	7,290,818	180,928	678,214
Ravalli	112,319	17.49	7,213,064	504,839	1,791,796
Richland	1,166,133	8.79	10,252,400	399,493	1,257,815
Roosevelt	734,426	9.24	6,580,927	313,508	1,216,615
Rosebud	2,255,784	3.70	8,353,382	501,253	974,420
Sanders	607,458	8.13	4,940,717	336,387	765,585
Sheridan	884,649	11.56	10,284,107	229,210	924,815
Silver Bow	189,817	6.33	1,201,885	15,225,350	25,578,195
Stillwater	859,187	5.34	4,591,193	216,795	927,775
Sweet Grass	808,962	9.03	7,308,899	308,512	906,440
Teton	978,507	10.22	10,001,042	139,089	796,401
Toole	979,162	5.45	5,341,736	645,682	1,232,486
Treasure	469,110	7.24	3,399,081	80,950	140,540
Valley	1,688,634	7.31	12,313,364	707,885	1,492,976
Wheatland	762,782	8.75	6,671,314	344,434	1,086,525
Wibaux	502,769	8.27	4,157,310	90,715	338,225
Yellowstone	1,295,951	11.58	15,007,912	80,053,706	13,846,656
THE STATE	53,626,779	\$ 7.99	\$ 128,115,207	77,917,666	\$ 164,209,780

**TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS  
AND IMPROVEMENTS—1932**

	All Lands			City and Town Lots	
	Acre	Av. Value	Value	Lots	Improvements
Beaverhead	1,028,119	5.52	5,670,610	896,816	1,775,015
Big Horn	989,176	4.38	4,333,306	320,968	1,008,280
Blaine	1,626,779	4.61	7,503,122	428,327	1,005,975
Broadwater	481,166	7.61	3,638,519	141,759	161,585
Carbon	660,826	10.45	6,904,675	944,949	2,122,712
Carter	1,186,258	4.98	5,903,112	50,914	172,435
Cascade	1,357,137	12.25	16,624,172	11,439,270	25,075,151
Chouteau	2,022,461	4.18	14,526,045	328,240	1,208,706
Custer	1,823,220	4.38	7,990,728	2,308,710	5,330,570
Daniels	606,151	8.81	5,343,559	138,485	802,722
Dawson	1,286,487	6.10	7,878,668	967,338	2,984,970
Deer Lodge	259,061	8.12	2,180,423	1,996,885	7,124,616
Fallon	889,212	8.36	7,425,646	281,992	596,392
Fergus	1,996,812	8.41	16,786,819	2,260,804	3,427,311
Flathead	769,258	12.58	9,679,535	1,908,610	5,734,515
Gallatin	941,001	13.44	12,648,885	2,136,165	6,761,330
Garfield	1,894,735	5.74	10,868,535	72,631	97,491
Glacier	377,572	7.53	2,842,110	244,735	600,265
Golden Valley	613,732	5.43	3,334,764	67,301	180,975
Granite	360,028	6.93	2,495,189	163,286	545,975
Hill	1,557,528	5.63	11,877,684	1,658,401	4,888,506
Jefferson	431,399	5.81	2,505,273	124,190	491,212
Judith Basin	795,074	12.39	9,851,716	147,020	563,670
Lake	116,373	14.24	5,930,918	670,790	951,920
Lewis & Clark	986,069	5.90	5,817,320	3,479,154	10,320,215
Liberty	711,712	5.70	4,053,862	51,625	153,435
Lincoln	573,577	8.72	5,006,710	427,710	909,435
Madison	1,022,552	6.96	7,116,060	297,037	732,385
McCone	1,224,587	9.79	11,957,057	98,365	125,410
Meagher	920,891	6.45	5,941,645	220,419	435,568
Mineral	141,057	6.45	962,970	51,987	148,375
Missoula	849,626	7.22	6,130,180	4,733,140	11,238,650
Musselshell	1,029,641	4.26	4,387,751	455,642	1,317,588
Park	863,668	8.44	7,286,238	1,988,204	5,519,010
Petroleum	657,564	4.88	3,210,958	50,295	116,020
Phillips	1,548,834	4.59	6,970,566	322,489	841,475
Powera	670,420	11.12	7,454,701	384,957	1,123,017
Powder River	1,217,232	5.43	6,509,930	12,165	88,122
Powell	765,242	8.24	6,305,370	681,792	1,535,756
Prairie	956,899	6.67	6,373,374	101,827	571,257
Ravalli	416,506	16.83	7,010,480	505,163	1,794,466
Richland	1,111,813	7.91	8,796,802	77,858	1,232,580
Roosevelt	739,020	8.82	6,516,916	113,040	1,214,362
Rosebud	2,232,307	3.69	8,231,979	153,158	935,155
Sanders	600,344	7.28	4,367,652	310,973	732,200
Sheridan	880,218	11.58	10,194,386	229,700	1,085,590
Silver Bow	189,816	5.97	1,162,625	12,929,430	24,100,650
Stillwater	854,549	5.32	4,546,584	215,740	899,207
Sweet Grass	809,624	7.24	5,865,636	316,803	920,200
Teton	960,326	8.94	8,589,796	266,534	758,873
Toole	975,116	5.45	5,314,036	535,366	1,194,812
Treasure	474,637	7.21	3,421,071	84,675	145,490
Valley	1,633,418	7.38	12,061,612	708,549	1,434,464
Wheatland	754,470	7.27	5,486,648	279,299	1,088,985
Wibaux	496,184	8.27	4,108,455	85,060	331,580
Yellowstone	1,290,875	9.25	11,940,411	7,095,909	14,454,481
THE STATE	52,932,872	\$ 7.33	\$388,011,551	67,672,572	\$161,413,810
1923	51,573,206	\$11.06	\$570,787,487	97,933,030	\$150,215,857
1924	52,091,848	10.21	531,830,494	92,600,106	151,802,340
1925	52,701,900	9.75	513,867,879	89,773,614	150,620,093
1926	53,095,856	9.50	504,251,798	88,198,022	151,725,506
1927	53,569,036	9.28	497,259,337	86,114,824	152,436,087
1928	53,676,062	9.26	496,364,863	85,485,308	155,933,516
1929	54,028,975	9.14	493,733,833	85,989,491	159,176,219
1930	53,830,558	9.04	487,158,438	84,535,320	162,726,310
1931	53,626,773	7.99	428,415,207	77,947,666	164,209,789
1932	52,932,872	\$ 7.33	\$388,011,551	67,672,572	\$161,413,810

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING  
CITY AND TOWN LOTS—1931**

	Real Estate	Improvements	Total
Beaverhead	\$ 6,631,327	\$ 3,148,879	\$ 9,780,206
Big Horn	4,773,030	1,736,637	6,509,667
Blaine	10,945,558	2,474,880	13,420,438
Broadwater	3,896,725	1,195,789	5,092,514
Carbon	9,211,635	3,297,780	12,509,415
Carter	5,848,073	947,201	6,795,274
Cascade	34,989,113	18,181,758	83,171,171
Chouteau	17,182,662	2,571,284	20,133,946
Custer	19,355,009	6,561,251	16,916,260
Daniels	5,634,773	1,592,172	7,226,945
Dawson	10,811,848	3,970,762	14,782,610
Deer Lodge	4,192,908	16,697,814	20,890,722
Fallon	7,841,217	1,151,287	9,295,504
Fergus	19,659,222	6,167,130	25,826,352
Flathead	13,293,050	8,659,980	21,953,030
Gallatin	14,853,065	11,180,086	26,033,151
Garfield	10,878,104	527,658	11,406,062
Glacier	3,019,313	1,862,894	4,912,237
Golden Valley	3,486,569	577,227	4,063,796
Granite	2,675,153	1,116,791	3,822,244
Hill	15,938,715	5,746,410	21,685,125
Jefferson	2,703,151	1,378,234	4,081,385
Judith Basin	12,431,137	1,967,590	14,402,027
Lake	6,866,515	2,226,085	9,092,600
Lewis & Clark	9,297,630	12,570,533	21,868,163
Liberty	1,415,184	436,640	1,851,824
Lincoln	5,891,271	1,539,105	7,130,676
Madison	7,660,019	2,772,704	10,132,733
McCone	13,133,206	561,719	13,994,925
Meagher	6,721,064	1,260,169	7,984,233
Mineral	1,021,028	124,148	1,145,476
Missoula	13,299,127	11,123,296	27,422,423
Musselshell	5,228,622	2,186,139	7,415,061
Park	11,518,416	7,153,140	18,671,856
Petroleum	1,939,310	528,281	5,467,591
Phillips	19,027,783	1,471,254	21,499,037
Fondera	7,932,305	2,111,635	10,373,940
Powder River	6,613,148	788,140	7,401,588
Powell	6,978,711	2,634,616	9,613,327
Prairie	7,171,746	1,544,529	9,013,275
Ravalli	7,717,903	3,912,391	11,660,294
Richland	10,651,893	2,899,110	13,542,003
Roosevelt	6,894,435	2,265,585	9,160,020
Rosebud	8,854,635	1,302,654	10,757,289
Sanders	5,277,104	3,487,495	8,764,599
Sheridan	10,513,317	2,818,962	13,362,279
Silver Bow	16,427,235	30,713,800	47,141,035
Stillwater	3,807,988	3,638,042	8,446,030
Sweet Grass	7,617,111	1,916,155	9,533,866
Teton	10,110,131	2,671,892	13,112,023
Toole	5,987,118	2,180,913	8,168,331
Treasure	3,480,031	105,553	3,585,584
Valley	13,051,219	3,219,221	16,270,473
Wheatland	7,018,748	2,009,651	9,028,402
Wibaux	4,248,025	933,615	5,181,640
Yellowstone	23,061,618	18,794,627	41,856,275
<b>THE STATE</b>	<b>\$506,362,873</b>	<b>\$274,959,099</b>	<b>\$778,321,972</b>

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING  
CITY AND TOWN LOTS—1932**

	Real Estate	Improvements	Total
Bonneville	6,567,426	3,080,230	9,647,656
Big Horn	4,654,274	1,745,278	6,399,552
Blaine	5,931,119	2,050,297	9,981,416
Broadwater	3,825,299	1,157,226	5,012,519
Carbon	7,849,624	3,369,296	11,158,920
Carter	5,954,986	3,620,333	6,884,419
Cascade	28,063,742	16,666,798	74,730,540
Chouteau	14,854,285	2,937,121	17,791,406
Custer	10,299,428	6,490,228	16,789,666
Daniels	5,182,041	1,533,587	7,015,631
Dawson	8,816,066	3,946,034	12,792,040
Deer Lodge	4,175,308	16,701,245	20,878,553
Fallon	7,717,638	1,428,154	9,145,792
Fergus	19,047,620	6,082,268	25,130,888
Flathead	11,588,145	8,777,640	20,365,785
Gallatin	14,785,959	11,250,895	26,035,915
Garfield	10,941,366	515,418	11,156,784
Glacier	3,086,845	1,895,638	4,982,483
Golden Valley	3,492,065	560,371	3,992,436
Granite	2,658,475	1,137,724	3,796,199
Hill	13,536,087	5,440,806	18,976,891
Jefferson	2,629,463	3,366,355	5,995,818
Judith Basin	9,998,736	1,923,045	11,921,781
Lake	6,600,808	2,492,250	9,093,058
Lewis & Clark	9,296,174	12,662,980	21,959,454
Liberty	4,105,187	391,878	4,497,365
Lincoln	5,434,426	1,520,390	6,954,810
Madison	7,329,097	2,773,568	10,096,665
Mt.aine	12,085,422	520,876	12,606,298
Meagher	6,162,064	1,219,152	7,381,216
Mineral	1,014,957	414,508	1,429,465
Missoula	10,863,329	14,018,263	24,881,592
Musselshell	1,813,393	2,055,924	6,899,317
Park	9,271,442	7,115,878	16,390,320
Petroleum	1,261,253	359,800	3,621,053
Phillips	7,293,655	1,470,634	8,763,889
Pondera	5,839,638	2,348,625	10,188,263
Powder River	6,621,195	750,402	7,371,597
Powell	6,987,162	2,469,316	9,456,508
Prairie	6,481,201	1,400,593	7,890,794
Ravalli	7,515,583	3,945,756	11,461,339
Richland	9,174,640	2,845,835	12,020,475
Roosevelt	6,829,956	2,218,446	9,048,302
Rosebud	5,693,137	1,866,027	10,559,164
Sanders	1,678,625	3,635,526	5,314,151
Sheridan	10,424,086	2,614,229	13,038,315
Silver Bow	14,062,055	29,257,180	43,319,535
Stillwater	4,762,324	3,486,369	8,249,283
Sweet Grass	6,182,439	1,006,962	8,089,341
Teton	8,856,320	2,440,347	11,296,677
Toole	5,849,162	2,061,297	7,910,459
Treasure	5,505,746	399,503	5,905,249
Valley	12,770,161	3,085,002	15,855,163
Wheatland	5,765,947	1,295,931	7,061,884
Wibaux	1,193,515	295,135	5,190,650
Yellowstone	19,036,320	19,356,518	38,392,838
<b>THE STATE</b>	<b>\$155,684,123</b>	<b>\$266,973,947</b>	<b>\$422,658,070</b>
1923	\$367,820,517	\$263,860,088	\$931,680,605
1924	624,430,510	258,675,286	883,105,796
1925	603,611,493	251,562,885	855,201,378
1926	592,419,820	255,784,859	848,234,679
1927	583,374,161	256,969,144	840,343,305
1928	582,450,171	258,322,543	840,772,714
1929	579,723,324	264,333,193	844,056,517
1930	571,693,758	273,456,242	845,150,000
1931	506,362,873	271,959,099	778,321,972
1932	455,684,123	266,973,947	722,658,070

## REPORT OF STATE BOARD OF EQUALIZATION

## HORSES AND SHEEP—1931

## Tax Levies Extended Against 33½% of Assessed Value

		<b>Horses</b>		<b>Sheep</b>		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	8,520	\$18.87	\$ 160,805	173,908	\$1.55	\$ 791,319
Big Horn	6,211	20.52	127,462	97,051	1.49	135,449
Blaine	14,693	18.83	276,705	156,493	1.22	660,345
Broadwater	2,979	23.60	70,295	10,332	1.10	165,305
Carbon	6,104	31.31	200,505	51,667	1.56	219,162
Carter	8,352	21.11	176,340	139,406	1.22	587,982
Cascade	7,178	27.52	197,530	82,625	1.26	352,097
Chouteau	9,768	22.58	220,562	64,077	1.31	276,480
Custer	10,380	18.19	191,966	70,260	4.06	285,142
Daniels	5,161	26.62	137,469	10,504	4.14	43,530
Dawson	7,862	19.76	155,345	42,722	4.01	171,208
Deer Lodge	1,062	32.57	34,590	10,104	4.47	45,200
Fallon	5,947	23.89	142,076	24,262	4.60	111,355
Fergus	13,905	22.39	311,382	71,232	4.22	300,517
Flathead	3,710	34.98	129,780	6,731	1.42	29,735
Gallatin	7,723	26.03	201,020	49,744	4.70	233,985
Garfield	15,737	14.34	225,744	109,067	4.12	449,643
Glacier	4,367	16.68	72,840	121,619	4.11	500,323
Golden Valley	3,323	18.56	61,676	27,250	4.00	109,019
Granite	1,997	26.93	53,775	16,272	4.38	71,239
Hill	6,431	19.20	123,504	24,646	4.11	101,417
Jefferson	2,372	26.73	63,410	22,997	4.08	93,908
Judith Basin	4,877	21.82	106,440	49,218	4.22	207,772
Lake	1,989	25.57	104,540	18,089	3.75	67,735
Lewis & Clark	1,018	29.19	117,300	97,605	4.18	408,810
Liberty	2,687	16.41	44,180	26,241	4.03	105,681
Lincoln	1,300	28.67	37,275	1,483	3.62	5,365
Madison	6,836	17.11	110,550	155,308	3.92	609,480
Mt. Rose	11,792	15.55	183,370	45,726	4.41	201,570
Meagher	3,821	23.30	89,035	128,045	4.22	540,064
Mineral	112	22.15	9,125	420	4.61	1,938
Missoula	2,316	28.86	66,840	7,459	3.92	29,221
Musselshell	4,275	20.35	87,026	24,214	4.03	97,787
Park	4,467	21.11	107,702	50,854	4.18	212,795
Petroleum	1,857	16.06	77,998	19,265	4.16	201,765
Phillips	13,132	19.00	249,624	91,629	4.13	378,449
Pondera	5,072	18.03	91,455	61,326	4.07	249,142
Powder River	7,798	22.93	178,825	64,651	4.13	286,341
Powell	3,052	26.63	81,282	99,819	3.82	346,701
Pratice	7,632	21.25	162,146	57,259	4.11	235,342
Ravalli	4,339	32.28	140,071	37,529	4.26	159,748
Richland	7,503	23.86	179,026	18,773	4.11	82,867
Roosevelt	6,188	27.39	169,780	11,150	4.54	50,668
Rosebud	11,241	15.93	179,100	122,317	4.28	523,835
Sanders	2,518	29.95	75,420	25,436	3.88	98,809
Sheridan	8,820	24.21	213,805	10,914	3.66	39,936
Silver Bow	903	28.21	25,175	7,807	4.08	31,815
Stillwater	5,615	25.52	113,331	51,851	3.96	205,520
Sweet Grass	3,953	25.82	102,085	85,040	4.52	384,211
Teton	5,385	21.68	132,910	105,194	4.34	457,475
Toole	3,376	17.42	58,805	72,411	3.79	273,088
Treasure	1,836	21.51	39,555	7,008	4.86	34,066
Valley	13,079	14.60	190,945	109,173	3.92	127,506
Wheatland	3,164	25.75	81,480	90,151	4.09	369,019
Wibaux	3,134	25.07	78,600	8,287	3.97	32,970
Yellowstone	8,472	32.92	278,913	69,937	4.31	301,529
THE STATE	336,051	\$21.83	\$ 7,335,426	3,268,198	\$1.20	\$13,726,683

## HORSES AND SHEEP—1932

## Tax Levies Extended Against 33½% of Assessed Value

	HORSES				SHEEP		
	Number	Avg. Value	Value	Number	Avg. Value	Value	
Beaverhead	8,318	13.10	109,005	171,217	2.52	431,594	
Big Horn	5,121	19.54	105,973	86,557	2.25	194,836	
Blaine	14,148	16.81	237,846	153,082	2.38	365,022	
Broadwater	2,631	19.55	51,425	32,041	2.51	80,294	
Carbon	6,042	21.00	126,909	18,208	1.96	94,257	
Carter	7,440	22.21	165,260	104,772	2.35	216,395	
Cascade	6,409	20.89	133,910	76,855	2.54	194,971	
Chouteau	8,790	21.79	191,524	71,485	2.39	170,683	
Custer	7,043	16.10	115,502	13,104	2.48	107,064	
Daniels	5,539	18.38	101,781	12,311	2.32	28,550	
Dawson	7,360	15.17	113,847	35,812	2.34	83,897	
Deer Lodge	996	32.29	32,155	10,715	3.55	38,970	
Fallon	5,537	19.91	110,263	29,852	2.66	79,501	
Fergus	12,190	16.06	195,752	61,526	2.15	150,757	
Flathead	3,559	30.58	108,835	6,402	3.17	20,260	
Gallatin	7,361	23.63	173,920	50,571	2.53	128,180	
Garfield	11,903	10.91	130,173	63,595	2.29	145,910	
Glacier	4,389	14.02	61,520	110,982	2.18	242,022	
Golden Valley	2,634	16.82	44,309	27,461	2.19	60,174	
Granite	1,774	27.29	48,415	16,749	2.36	39,571	
Hill	5,850	15.82	92,547	22,816	2.26	51,559	
Jefferson	2,338	22.62	52,890	18,432	2.90	53,433	
Judith Basin	4,544	17.15	77,945	60,806	2.38	111,998	
Lake	3,978	24.80	98,665	27,538	2.32	64,055	
Lewis & Clark	3,768	27.94	105,275	89,998	3.32	298,146	
Liberty	2,286	13.72	31,370	26,178	2.39	62,480	
Lincoln	1,189	26.75	31,810	1,219	3.11	3,785	
Madison	6,777	14.31	96,965	148,209	2.05	363,390	
McCone	11,287	15.71	177,285	42,262	2.61	110,444	
Meagher	3,442	17.14	59,005	128,961	2.16	278,026	
Mineral	336	17.57	5,905	150	3.12	468	
Missoula	2,162	25.00	54,068	7,553	1.71	13,130	
Musselshell	3,638	20.57	74,825	22,819	2.38	54,265	
Park	4,366	23.92	104,436	51,619	2.67	153,964	
Petroleum	4,603	13.03	59,990	32,834	2.41	79,220	
Phillips	12,400	20.40	252,946	88,700	2.40	213,885	
Pondera	4,838	16.17	79,687	63,415	2.27	113,827	
Powder River	7,258	18.23	132,310	38,161	2.47	95,195	
Powell	2,664	28.13	74,930	80,459	2.95	237,414	
Prairie	5,101	18.94	102,295	38,815	2.36	91,549	
Ravalli	3,926	27.60	108,357	35,137	2.24	78,816	
Richland	7,753	21.37	165,720	18,042	2.56	16,249	
Roosevelt	5,907	27.86	164,580	12,647	2.79	35,330	
Rosebud	6,951	17.81	124,011	62,204	2.65	164,658	
Sanders	2,188	28.66	62,710	24,606	2.24	55,254	
Sheridan	7,650	21.22	162,310	9,252	2.11	19,496	
Silver Bow	1,203	14.90	17,920	6,732	3.11	20,910	
Stillwater	5,034	23.76	119,617	19,514	2.48	122,816	
Sweet Grass	3,672	25.78	94,700	89,130	2.23	199,336	
Teton	4,828	22.29	107,345	90,081	2.19	196,831	
Toole	3,002	17.67	53,035	74,104	2.22	164,337	
Treasure	1,635	19.44	31,770	3,545	2.27	8,946	
Valley	12,942	12.83	166,015	108,760	2.26	246,310	
Wheatland	2,807	16.12	16,077	94,378	2.06	194,456	
Wibaux	3,998	21.51	73,490	10,977	2.51	27,655	
Yellowstone	8,224	27.31	224,605	62,468	2.39	149,143	
THE STATE	303,331	19.27	5,845,745	2,962,425	2.39	7,085,172	
1923.....	498,995	\$29.72	\$14,834,511	1,798,950	\$6.70	\$12,053,578	
1924.....	465,060	26.96	12,510,075	1,794,812	6.66	11,960,858	
1925.....	463,457	26.33	12,257,570	1,953,771	8.05	15,726,182	
1926.....	462,363	25.06	11,587,028	2,206,257	9.94	21,931,203	
1927.....	432,242	23.52	10,168,156	2,109,486	8.96	21,560,993	
1928.....	417,676	23.87	9,973,441	2,716,781	9.03	21,550,596	
1929.....	400,454	23.75	9,512,457	3,113,788	9.52	28,633,390	
1930.....	362,661	23.64	8,573,329	3,256,347	7.47	24,336,184	
1931.....	336,051	21.83	7,335,136	3,268,198	4.20	13,726,683	
1932.....	303,331	19.27	5,845,745	2,962,425	2.39	7,085,172	

## CATTLE—1931

## Tax Levies Extended Against 33½% of Assessed Value

	Dairy Cattle	All Cattle				
	Number	Avg. Value	Value	Number	Avg. Value	Value
Beaverhead	503	\$48.00	\$24,145	52,250	\$31.41	\$1,642,870
Big Horn	1,472	45.22	66,569	19,603	32.73	1,623,646
Blaine	1,887	44.76	84,465	26,363	31.29	825,014
Broadwater	841	49.78	42,015	11,621	33.97	384,385
Carbon	1,823	45.67	83,265	14,028	33.69	172,663
Carter	629	45.00	28,305	32,052	30.80	987,271
Cascade	4,638	47.64	220,965	31,096	34.28	1,065,907
Chouteau	998	47.90	47,810	36,611	32.61	1,193,911
Custer	1,075	44.16	47,475	33,221	32.33	1,073,973
Daniels	670	45.02	30,165	8,816	31.65	279,060
Dawson	259	45.14	11,690	17,308	31.18	539,598
Deer Lodge	588	92.81	54,570	4,728	11.89	138,035
Fallon	2,142	44.78	95,935	15,163	31.98	184,879
Fergus	1,550	45.21	70,070	35,511	31.99	1,136,021
Flathead	3,197	45.12	157,795	9,808	35.21	315,295
Gallatin	4,913	50.85	249,875	21,407	37.14	801,490
Garfield	6	45.00	270	21,810	30.28	660,489
Glacier	290	45.62	13,230	8,817	33.51	296,435
Golden Valley	218	45.11	9,835	9,534	32.43	309,180
Granite	380	46.53	15,600	11,619	32.83	361,778
Hill	521	46.61	24,425	15,853	31.36	497,135
Jefferson	2,018	53.41	107,785	12,247	34.73	425,323
Judith Basin	1,898	43.65	82,865	22,486	33.79	759,837
Lake	4,598	45.15	207,595	14,199	34.57	504,180
Lewis & Clark	1,522	56.24	85,590	26,195	34.37	694,010
Liberty				9,932	29.08	288,776
Lincoln	851	44.84	38,155	3,731	33.63	125,180
Madison	944	46.53	43,925	29,592	31.86	942,686
McCone	1,074	45.00	48,330	12,472	31.22	389,377
Mt. Meagher	718	45.00	32,310	16,396	33.90	555,748
Mineral	291	46.22	13,450	756	38.58	29,170
Missoula	2,854	18.06	136,992	9,251	34.68	320,885
Musselshell	342	47.17	16,135	11,381	32.37	368,184
Park	1,882	45.88	86,347	19,006	33.02	627,493
Petroleum	115	45.00	5,175	9,184	30.69	281,870
Phillips	353	44.94	15,865	23,599	30.66	723,625
Pondera	3,029	45.00	135,905	15,380	32.59	501,242
Powder River	198	45.04	22,430	12,281	31.20	1,319,254
Powell	1,111	75.00	105,855	15,780	36.85	581,530
Prairie	135	47.89	6,165	14,672	32.12	171,312
Ravalli	7,254	50.44	365,890	20,111	37.95	763,403
Richland	135	45.93	6,200	13,571	31.32	125,051
Roosevelt	730	45.68	33,350	13,941	31.31	136,550
Rosebud	757	44.79	33,905	23,193	31.88	739,183
Sanders	2,392	44.95	107,527	11,500	33.48	385,026
Sheridan	3,111	44.70	152,475	15,769	32.68	515,359
Silver Bow	1,868	85.02	158,825	4,123	58.83	212,570
Stillwater	1,407	45.72	64,325	19,135	32.77	627,067
Sweet Grass	2,220	45.28	100,520	20,910	32.89	687,653
Teton	2,819	45.35	127,840	23,745	33.48	794,924
Toole				11,025	30.17	423,181
Treasure	285	45.12	12,860	7,796	31.96	249,132
Valley	4,382	45.04	62,210	19,257	30.85	594,047
Wheatland	709	45.00	31,895	12,662	31.81	102,716
Wibaux	1,103	45.13	63,325	7,605	33.07	251,455
Yellowstone	3,139	50.09	172,263	20,001	37.57	751,502
THE STATE	84,241	\$48.59	\$4,093,088	1,016,851	\$32.82	\$33,378,412

## CATTLE—1932

## Tax Levies Extended Against 33½% of Assessed Value

	Dairy Cattle Number	Avg. Value Value	All Cattle Number	Avg. Value Value	
Beaverhead	508	38.20	19,404	57,479	21.43
Big Horn	1,321	36.35	48,020	46,806	23.32
Blaine.....	1,930	39.02	75,310	28,691	23.81
Broadwater	863	38.94	33,605	12,595	21.58
Carbon	1,826	39.16	72,062	16,787	21.41
Carter...	539	10.00	21,560	28,672	22.79
Cascade...	4,450	41.05	182,690	30,233	26.35
Chouteau	929	12.13	39,139	38,771	23.56
Custer.....	1,158	31.53	36,510	26,788	24.19
Daniels...	754	39.71	29,940	10,493	23.94
Dawson	267	10.00	10,680	18,910	23.69
Deer Lodge	705	71.58	50,465	4,554	32.92
Fallon...	1,375	63.25	56,970	16,054	24.89
Fergus	1,462	10.37	59,020	37,289	24.09
Flathead	3,434	39.98	137,300	11,313	27.96
Gallatin	5,716	40.00	227,235	25,721	27.54
Garfield...	12	10.00	480	15,872	21.35
Glacier...	273	49.13	10,955	7,691	25.98
Golden Valley	249	29.50	7,345	8,658	21.78
Granite...	1,025	40.00	41,000	11,716	24.10
Hill...	555	14.60	24,750	17,677	23.52
Jefferson	1,917	46.87	89,855	12,433	27.06
Judith Basin	2,250	27.38	61,615	22,647	24.50
Lake....	4,502	39.93	17,9775	15,099	27.79
Lewis & Clark	1,673	14.00	73,605	19,261	26.05
Liberty...				10,082	22.33
Lincoln...	869	39.87	31,645	3,938	26.18
Madison	753	40.12	31,020	32,344	23.08
McCone	1,006	40.00	40,240	13,809	23.73
Meagher	303	40.00	12,120	18,139	24.11
Mineral	215	10.00	9,800	740	29.58
Missoula	1,816	41.82	77,209	9,280	26.70
Musselshell	332	40.09	13,310	10,679	23.43
Park	2,137	39.38	84,170	22,416	25.66
Petroleum	97	40.00	3,880	7,874	22.69
Phillips	698	40.57	28,325	25,543	23.11
Pondera	3,010	33.53	100,935	16,437	24.82
Powder River	542	10.00	21,680	35,452	22.81
Powell	1,218	52.64	64,115	15,619	25.22
Prairie	72	40.56	2,920	13,913	23.53
Ravalli...	7,316	30.28	22,420	20,474	30.28
Richland	131	39.77	5,210	16,179	22.80
Roosevelt	950	10.84	37,935	15,040	24.17
Rosebud	629	44.70	28,120	17,872	23.37
Sanders...	2,316	39.86	92,322	11,675	26.12
Sheridan	75	27.40	2,055	16,581	22.97
Silver Bow	1,113	66.18	113,365	4,094	43.29
Stillwater	2,403	20.46	49,185	21,404	21.42
Sweet Grass	1,982	34.82	69,030	22,193	23.95
Teton.	2,633	30.40	80,050	22,152	24.55
Toole				14,193	22.91
Treasure...	231	39.78	9,190	6,572	23.40
Valley....	1,545	40.06	61,800	21,324	23.94
Wheatland	477	40.00	19,075	12,655	23.50
Wibaux.....	1,320	39.33	51,920	9,389	25.23
Yellowstone	2,032	40.29	118,131	20,395	25.85
THE STATE	79,504	39.04	3,103,517	1,031,097	24.11
					24,868 068
1923.....	60,303	852.07	\$3,149,211	1,118,247	\$27.74
1924.....	80,352	17.00	3,577,914	1,105,958	25.43
1925.....	72,132	50.00	3,612,439	1,083,544	25.04
1926.....	80,039	50.98	1,080,179	1,055,790	30.26
1927.....	78,086	52.23	1,077,530	932,759	31.13
1928.....	79,790	53.83	1,296,014	932,245	35.31
1929.....	84,410	56.72	4,789,623	967,232	37.26
1930.....	83,199	55.41	4,720,585	988,757	36.38
1931.....	84,241	45.59	4,093,088	1,016,851	32.52
1932.....	79,504	39.04	3,103,517	1,031,097	24.11
					24,868 068

## SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1931

## Tax Levies Extended Against 33½% of Assessed Value

	Swine Value	Poultry Value	Fur Bearing Animals Value	Bees Value	Misc. Value	Total Value All Livestock
Beaverhead	\$ 5,766		\$ 31,725			\$ 2,632,485
Big Horn	15,736	10,560	—	8,953		2,221,806
Blaine	14,860		—			1,776,924
Broadwater	8,111	5,113	—			633,239
Carbon	14,990		5,325	13,220	15	955,919
Carter	19,151	5,201	—	115	150	1,776,319
Cascade	17,101	1,742	6,080	—		1,643,457
Chouteau	24,465	26,943	1,275	190	55	1,743,881
Custer	7,151		1,410	200	250	1,560,092
Daniels	11,798	7,577	—		98	479,472
Dawson	18,640		6,025	130		890,946
Deer Lodge	3,210		—			280,135
Fallon	22,336	10,622	—			771,268
Fergus	24,656	2,470	4,925	890	75	1,780,946
Flathead	16,650		23,950	965	195	547,570
Gallatin	45,680		3,995	7,825	65	1,294,060
Garfield	6,306		50	—		1,342,232
Glacier	2,766	425	1,800	—		874,589
Golden Valley	4,486	7,755	—			492,116
Granite	1,679		1,500	—	176	490,147
Hill	17,454	14,884	850	50		755,294
Jefferson	3,202	5,605	1,500	—		592,948
Judith Basin	16,336	18,004	1,012	325		1,109,726
Lake	22,035		—		9,520	708,010
Lewis & Clark	8,940		5,250	1,025		1,235,335
Liberty	1,462	884	1,125	—		412,105
Lincoln	2,850		2,755	125	1,380	178,230
Madison	13,610	1,800	1,000	—	2,800	1,688,356
McCone	9,672		—	205	—	784,194
Meagher	2,279		42	—	—	1,187,168
Mineral	465	1,302	—			42,000
Missoula	11,843	9,757	8,750	—		147,296
Musselshell	6,019	9,115	639	245		569,315
Park	13,523	11,884	3,810	250	1,046	978,503
Petroleum	3,850		—	270	—	568,553
Phillips	6,162	3,268	—	220		1,361,348
Pondera	20,567	7,786	—	1,058		871,550
Powder River	11,230		—	250		1,795,903
Powell	2,820		—			1,012,333
Prairie	9,942		1,875	—		880,617
Ravalli	32,616	8,993	8,720	1,643	527	1,118,721
Richland	18,415		—	2,595		707,951
Roosevelt	20,526	12,771	—			630,295
Rosebud	6,119	8,514	1,575	2,824	170	1,161,950
Sanders	5,848	1,306	625	180		567,211
Sheridan	24,938	21,760	87	100	3,000	309,385
Silver Bow	2,750		3,675	—		815,885
Stillwater	24,617		3,894	—	55	1,004,484
Sweet Grass	6,654	9,418	—	1,165		1,191,186
Teton	17,675		1,837	100		1,404,921
Toole	7,496	8,909	—			771,479
Treasure	2,816		—	2,875		328,444
Valley	16,153	15,505	—	1,730		1,245,886
Wheatland	3,988	5,530	4,750	175		867,658
Wibaux	10,005		—			373,030
Yellowstone	26,751	31,991	5,000	5,560		1,401,249
THE STATE	\$ 696,602	\$ 290,551	\$ 117,831	\$ 58,158	\$ 22,607	\$ 55,656,313

## REPORT OF STATE BOARD OF EQUALIZATION

51

## SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1932

## Tax Levies Extended Against 33½% of Assessed Value

	Swine Value	Poultry Value	Fur Bearing Animals Value	Bees Value	Miscel. Value	Total Value All Livestock
Beaverhead	2,660		12,984			1,787,790
Big Horn	3,364	3,613	...	6,068		1,407,480
Blaine	5,585		...	876		1,278,211
Broadwater	3,951	4,794	...			450,911
Carbon	8,018		3,126	5,888	48	648,595
Carter	3,670	3,711		50		1,072,514
Cascade	7,195	6,977	611	2,476		1,142,697
Chouteau	13,613	25,953	450	230	70	1,316,111
Custer	2,919		210		250	874,051
Daniels	4,821	7,737				394,093
Dawson	3,965		5,550	90		644,760
Deer Lodge	1,410					221,540
Fallon	5,057	9,034				602,472
Fergus	9,649	1,298	4,260	220	153	1,260,516
Flathead	11,320		14,590	660	375	472,300
Gallatin	15,985		1,095	7,295		1,034,710
Garfield	1,188		100	60		616,254
Glacier	1,250	481	2,150			507,258
Golden Valley	1,691	5,500	200			300,457
Granite	1,165		945		160	372,628
Hill	5,071	11,861	670	200	15	517,712
Jefferson	1,790	6,416	1,500	...		452,496
Judith Basin	8,849	17,841	500	311		829,863
Lake	9,810		...		5,075	597,265
Lewis & Clark	3,950		2,480	1,025		912,015
Liberty	565	758	360			320,653
Lincoln	1,492		1,445	125	545	112,285
Madison	8,585	1,890	500		2,700	1,160,426
McCone	4,312			90		620,420
Meagher	714					775,651
Mineral	167	570				29,140
Missoula	5,102	6,879	6,880		5	333,880
Musselshell	2,130	7,139	550	80	42	589,533
Park	9,780	13,029	2,508	160	11	859,991
Petroleum	1,114			200		319,253
Phillips	2,794	6,003		250		1,066,147
Pondera	12,213			590		644,355
Powder River	6,664					1,043,834
Powell	1,390					707,589
Prairie	2,570					523,819
Ravalli	15,472	6,472	3,052	1,938	850	696,409
Richland	5,137			1,395		588,056
Roosevelt	9,369	10,545				583,283
Rosebud	3,605	6,958	888	2,070	18	719,798
Sanders	2,639				2,015	427,630
Sheridan	8,707	16,280	17	10	6	587,652
Silver Bow	1,510		4,650		90	222,320
Stillwater	10,018	5,009	2,918		71	718,879
Sweet Grass	1,421	8,713		610	600	839,883
Teton	8,352		1,330	1,265		858,983
Toole	2,149	8,877				551,298
Treasure	1,205		500	2,515		197,637
Valley	2,128	2,177	50	1,632		928,731
Wheatland	1,369	5,332	1,500	95		546,216
Wibaux	3,280					341,350
Yellowstone	10,869	20,586	4,000	5,000		942,359
THE STATE	289,078	233,603	82,463	44,974	13,129	38,462,232
1923	\$ 738,762				136,637	\$58,588,680
1924	734,772				188,317	53,555,217
1925	818,661				294,146	56,226,795
1926	785,132				419,813	66,569,228
1927	825,451	254,595	51,310		173,596	62,083,837
1928	870,721	291,790			211,621	69,003,313
1929	1,012,332	327,966	86,008	72,637	160,405	75,786,599
1930	782,484	342,067	129,043	60,958	33,750	70,225,678
1931	696,602	290,554	147,831	58,458	22,607	55,656,313
1932	289,078	233,603	82,463	44,974	13,129	38,162,232

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

Tax Levies Extended Against 20% of Assessed Value

	Jewelry,	Radios,	Carriages	Farm
	Watches,	Electric	Wagons,	Machinery,
	Clocks,	Refrig. &	Harness	Inclusive
Household	Musical	Washing	& Saddles	Tractors,
Furniture	Inst., Etc.	Machines	Etc.	Etc.
Beaverhead	\$ 250,480	\$ 34,003	.....	\$ 97,745
Big Horn	138,424	29,460	.....	289,446
Blaine	152,015	11,970	.....	176,000
Broadwater	82,328	21,810	.....	177,802
Carbon	220,668	945	55,214	305,702
Carter	76,088	18,150	.....	60,944
Cascade	1,790,068	383,035	420,931	548,728
Chouteau	186,448	5,896	63,184	935,359
Custer	301,813	102,640	.....	442,004
Daniels	105,372	20,262	21,970	631,581
Dawson	193,065	63,090	.....	41,090
Deer Lodge	658,225	.....	.....	244,276
Fallon	104,375	34,330	.....	51,301
Fergus	369,183	126,004	.....	97,807
Flathead	619,945	181,465	.....	45,020
Gallatin	516,865	141,245	.....	390,165
Garfield	39,900	9,530	2,030	45,879
Glacier	76,020	12,230	15,695	29,440
Golden Valley	34,215	8,945	8,677	16,620
Granite	79,310	33,255	.....	20,555
Hill	306,245	73,445	105,575	47,535
Jefferson	105,290	.....	8,520	24,170
Judith Basin	102,600	28,890	20,755	12,581
Lake	186,830	14,510	.....	44,500
Lewis & Clark	823,800	292,550	34,825	52,115
Liberty	22,275	.....	7,080	12,105
Lincoln	151,185	39,310	45,490	38,970
Madison	145,580	12,810	11,355	45,970
McCone	62,109	18,912	.....	14,629
Meagher	57,640	19,900	.....	28,345
Mineral	276,753	.....	.....	4,010
Missoula	654,850	215,580	.....	35,972
Musselshell	144,772	23,114	42,080	24,698
Park	615,294	129,363	.....	17,844
Petroleum	26,535	8,397	.....	17,791
Phillips	104,801	25,165	.....	50,115
Pondera	210,645	29,230	89,978	58,935
Powder River	68,610	13,510	.....	57,405
Powell	99,995	18,630	.....	29,450
Prairie	93,530	31,963	.....	11,682
Ravalli	275,900	66,906	.....	51,913
Richland	167,405	16,960	.....	37,482
Roosevelt	194,048	31,098	23,106	69,245
Rosebud	132,025	19,065	22,310	50,825
Sanders	135,180	30,670	.....	26,960
Sheridan	259,698	72,340	.....	108,651
Silver Bow	1,148,655	125,200	250,600	13,685
Stillwater	145,127	41,737	16,758	64,526
Sweet Grass	154,900	37,835	16,152	52,310
Teton	174,625	60,595	.....	63,795
Toole	182,326	43,003	.....	25,786
Treasure	21,855	5,670	.....	14,995
Valley	219,619	18,504	15,543	98,279
Wheatland	158,246	55,700	.....	37,665
Wibaux	37,150	11,155	.....	22,560
Yellowstone	1,224,855	139,815	188,332	104,901
THE STATE	\$14,828,133	\$3,102,857	\$1,516,160	\$2,691,226
				\$18,212,508

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

## Tax Levies Extended Against 20% of Assessed Value

	Jewelry, Watches, Clocks, Musical Inst., Etc.	Radios, Electric Refrig. & Washing Machines	Carriages, Wagons, Harness & Saddles	Farm Machinery, Inclusive Tractors, Etc.	
Beaverhead	235,255	31,795	76,440	112,420	
Big Horn	121,673	22,185	41,190	236,191	
Blaine	139,580	32,960	74,330	365,025	
Broadwater	73,780	18,320	29,395	164,363	
Carbon	205,674	734	46,581	288,396	
Carter	70,480	15,140	55,022	110,807	
Cascade	1,638,858	329,018	169,927	86,720	441,598
Chouteau	175,118	5,976	51,595	78,206	735,027
Custer	289,450	160,775	—	35,441	250,169
Daniels	92,935	19,252	19,795	41,077	491,521
Dawson	174,960	53,820	—	33,590	418,266
Deer Lodge	691,335	2,700	—	11,650	228,560
Fallon	91,668	34,567	—	47,927	241,715
Fergus	370,932	101,450	—	78,339	436,719
Flathead	545,380	171,360	—	39,255	138,000
Gallatin	507,095	130,820	—	71,860	320,425
Garfield	36,880	5,760	1,930	38,498	154,620
Glacier	80,395	10,295	11,110	22,505	204,485
Golden Valley	32,760	7,230	6,775	13,618	61,145
Granite	75,555	31,005	—	19,315	141,050
Hill	284,325	66,825	93,610	41,880	647,740
Jefferson	105,065	—	9,433	24,150	55,705
Judith Basin	100,485	24,760	17,230	38,725	381,445
Lake	169,840	39,675	—	42,070	113,920
Lewis & Clark	815,580	269,275	46,505	50,595	129,725
Liberty	17,635	4,645	—	11,345	144,045
Lincoln	141,440	34,195	37,485	32,600	7,200
Madison	140,255	10,735	10,320	42,560	100,325
McCone	55,924	14,974	—	42,768	283,406
Meagher	54,825	19,065	—	25,730	55,690
Mineral	47,070	—	4,550	3,285	8,745
Missoula	608,597	174,160	—	25,025	435,806
Musselshell	132,302	21,702	34,664	20,725	76,110
Park	529,720	117,165	—	47,467	128,401
Petroleum	24,231	7,008	—	15,243	65,840
Phillips	102,980	21,878	—	54,335	336,868
Pondera	183,280	22,685	72,910	50,630	455,765
Powder River	67,635	9,285	—	50,065	190,765
Powell	98,250	15,535	—	26,650	246,655
Prairie	97,042	11,700	—	37,445	226,148
Ravalli	259,620	57,462	—	47,447	168,795
Richland	104,355	9,775	—	36,387	295,363
Roosevelt	183,890	26,770	25,453	62,000	591,421
Rosebud	117,795	14,175	15,380	40,165	194,257
Sanders	166,425	—	—	24,576	49,159
Sheridan	223,391	54,385	—	89,818	710,173
Silver Bow	913,235	177,665	200,300	15,815	31,560
Stillwater	126,905	36,924	15,482	49,687	198,551
Sweet Grass	144,595	25,855	16,100	40,781	132,469
Teton	162,805	19,560	—	54,892	611,833
Toole	154,393	38,482	—	23,730	286,309
Treasure	20,500	5,285	—	11,560	120,925
Valley	200,164	33,020	38,409	84,861	892,936
Wheatland	153,606	18,940	—	40,434	102,976
Wibaux	34,195	9,195	525	20,675	98,820
Yellowstone	1,162,535	126,245	154,035	80,307	602,081
THE STATE	13,665,253	2,728,677	1,340,104	2,367,521	11,718,678
1923...	14,295,564	2,375,799	—	4,822,177	9,416,888
1924...	13,701,191	2,137,109	—	4,255,864	8,496,680
1925...	13,529,319	3,203,686	—	4,158,524	8,976,137
1926...	13,448,199	3,309,065	—	4,042,944	10,979,965
1927...	13,115,892	3,313,257	68,702	3,754,598	11,989,783
1928...	13,344,531	3,378,313	277,672	3,585,267	14,708,562
1929	14,366,560	3,591,358	618,101	3,393,114	18,856,496
1930...	14,839,304	3,318,450	1,151,076	3,006,720	21,014,848
1931...	14,828,133	3,102,857	1,516,460	2,691,226	18,212,508
1932...	13,665,253	2,728,677	1,340,104	2,367,521	14,718,678

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

			Tax Levies Extended Against 7% of Assessed Value	
			Tax Levies Extended Against 20% of Assessed Value	Hay, Grain and Other Agricultural Products
		Automobiles and Trucks	Flying Machines	
	Number	Av. Value	Value	
Beaverhead	1,837	\$302.49	\$ 55,675	\$ 1,250
Big Horn	1,322	218.73	289,160	3,150
Blaine	1,921	198.44	381,210	
Broadwater	764	211.73	161,760	8,333
Carbon	3,716	182.97	679,922	17,707
Carter	833	198.51	165,360	8,768
Cheyenne	9,653	312.50	2,826,873	2,795
Chouteau	2,680	199.70	535,195	18,460
Custer	2,336	272.39	636,302	
Daniels	1,608	173.94	279,688	16,308
Dasowin	2,342	205.24	480,677	700
Deer Lodge	3,012	387.49	1,167,125	
Fallon	1,175	214.59	252,148	
ergus	3,710	201.39	747,148	38,621
Flathead	4,392	222.28	976,245	1,000
Gallatin	4,507	202.94	914,660	2,000
Garrison	967	195.14	188,700	
Glacier	1,016	354.80	371,121	8,155
Golden Valley	572	164.65	94,180	431
Granite	651	265.49	172,835	
Hill	3,256	233.15	759,130	500
Jefferson	998	257.26	256,745	
Judith Basin	1,419	192.97	379,619	500
Lake	1,852	224.55	115,865	5,865
Lewis & Clark	4,745	259.29	1,230,330	
Liberty	756	225.34	170,360	10,250
Lincoln	1,502	206.44	310,080	
Madison	1,556	152.52	237,330	
McCone	1,255	170.48	208,836	
Meagher	601	274.39	164,910	
Mineral	216	374.40	80,870	
Missoula	5,271	255.99	1,349,305	5,500
Musselshell	1,755	170.16	298,628	1,365
Park	2,214	254.29	570,622	3,667
Petroleum	539	185.75	100,117	
Phillips	1,879	195.38	367,115	
Pondera	1,953	257.33	502,559	1,500
Powder River	735	271.91	199,855	
Powell	1,100	291.12	107,570	
Prairie	843	199.91	168,520	
Recall	2,805	194.25	541,858	2,724
Richland	2,411	182.70	140,500	95,521
Roosevelt	2,379	212.60	505,793	36,024
Rosebud	1,629	195.51	318,492	3,129
Sanders	1,350	227.86	307,350	
Sheridan	2,635	187.19	493,245	71,347
Silver Bow	9,645	344.09	3,318,475	30,500
Stillwater	1,601	193.42	309,760	22,980
Sweet Grass	979	229.66	224,811	5,298
Teton	1,904	268.58	511,370	218,842
Toole	2,075	311.33	652,234	
Treasure	345	191.24	68,760	
Valley	2,967	186.03	551,916	340
Wheatland	939	204.26	191,802	
Wibaux	681	175.61	119,595	
Yellowstone	8,058	304.81	2,456,158	145,074
THE STATE	125,661	\$246,43	\$30,969,846	\$990,050

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

	Tax Levies Extended Against 20% of Assessed Value				Tax Levies Extended Against 7% of Assessed Value
	Automobiles and Trucks		Flying Machines	Hay, Grain and Other Agricultural Products	
	Number	Av. Value	Value		
Beaverhead	1,655	233.99	387,260		
Big Horn	1,255	168.48	211,445		
Blaine	1,103	155.61	265,010		
Broadwater	761	168.21	128,015		
Carbon	2,619	196.38	514,322		46,299
Carter	810	172.36	139,613		1,420
Cascade	8,687	262.67	2,281,900	2,900	
Chouteau	2,499	151.70	379,097		
Custer	2,283	200.11	456,860	500	
Daniels	1,163	121.90	178,336		27,244
Dawson	2,103	162.11	340,910	500	7,557
Deer Lodge	2,944	316.90	932,955		
Fallon	1,074	168.82	181,314		
Fergus	3,324	151.89	504,890	500	750
Flathead	4,152	174.89	726,150	2,500	32,450
Gallatin	4,231	178.49	755,200	1,200	192,585
Garfield	780	168.19	131,195		
Glacier	1,115	292.39	326,020	13,000	1,224
Golden Valley	513	119.25	61,176		
Granite	611	203.99	124,640		
Hill	3,096	182.45	564,880	—	15,189
Jefferson	1,635	197.51	204,425		
Judith Basin	1,179	150.57	222,695		
Lake	2,622	167.75	339,200		5,925
Lewis & Clark	4,632	235.48	1,090,775	2,100	
Liberty	716	145.88	104,455	1,500	
Lincoln	1,448	160.33	232,170		
Madison	1,684	121.85	205,190		
McCone	1,190	130.78	155,629		
Meagher	595	195.44	116,290		
Mineral	252	110.44	27,830		315
Missoula	4,839	220.06	1,064,885	3,350	
Musselshell	1,627	158.26	257,496		
Park	2,150	213.82	459,705		
Petroleum	521	99.33	51,751		
Phillips	1,791	166.51	298,585	500	
Pondera	1,850	193.43	357,845		15,145
Powder River	768	180.74	138,810		
Powell	1,288	231.75	298,495		
Prairie	907	125.52	113,843		7,823
Ravalli	2,799	157.10	439,731		12,862
Richland	2,234	145.82	325,760		34,933
Roosevelt	2,244	171.13	384,701	1,600	38,633
Rosebud	1,498	154.52	231,475		3,463
Sanders	1,288	189.20	243,695		
Sheridan	2,292	146.36	335,457	600	
Silver Bow	8,600	265.52	2,283,520	10,200	
Stillwater	1,502	149.89	225,000		
Sweet Grass	870	196.02	170,535		
Teton	1,841	204.28	376,085		80,695
Toole	1,858	253.37	470,778		7,070
Treasurer	375	180.07	67,527		
Valley	2,725	147.38	401,637		
Wheatland	922	148.46	136,884		
Wibaux	615	125.24	80,785		
Yellowstone	7,841	243.79	1,910,860		156,907
THE STATE	118,006	198.43	23,415,692	40,950	688,189
1923	54,912	\$271.61	\$11,914,494		\$1,295,410
1924	60,758	270.73	16,452,052		1,908,312
1925	69,668	285.07	19,860,171		1,014,428
1926	81,320	278.61	22,656,940		1,332,077
1927	91,221	300.75	27,425,275	6,000	1,582,870
1928	104,931	278.65	29,238,949	24,690	1,476,625
1929	114,819	306.09	35,145,966	61,113	2,001,786
1930	125,532	245.57	37,111,603	50,675	1,528,023
1931	125,631	246.43	30,369,846	52,445	990,050
1932	118,006	198.43	23,415,692	40,950	688,489

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

	Tax Levies Extended Against 33½% of Assessed Value			Tax Levies Extended Against 30% of Assessed Value		
	Furn. Goods,Wares & Mdse.	Mfg. & Fixt. of Stores	Mining Machry, Supplies,Etc.	Oil Equip. Rigs,Etc.		
Beaverhead	\$ 419,284	\$ 110,548	\$ 6,000	\$ 45,054		
Big Horn	263,927	56,630	19,980		30,995	
Blaine	411,083	56,997	254,000	4,000	5,000	
Broadwater	103,793	16,462	45,010	18,577		
Carbon	363,932	95,842	136,469	366,428	50,334	
Carter	62,890	12,925	18,099		1,000	
Cascade	4,320,945	590,054	4,327,139	110,624		
Chouteau	425,843	60,101		7,000	14,500	
Custer	906,968	116,441	369,168			
Daniels	283,350	13,818				
Dawson	173,486	73,220	8,426			
Deer Lodge	919,365	165,195	1,211,001	16,350		
Fallon	226,092	31,526	167,195		42,556	
Fergus	950,631	194,775	448,693	117,198	15,500	
Flathead	2,093,170	153,455	946,095	5,475		
Gallatin	1,297,815	147,025	339,670	1,675	2,000	
Garfield	48,580	5,250			5,125	
Glacier	164,361	85,325			57,615	
Golden Valley	65,230	6,390	3,425	3,850	23,903	
Granite	106,320	25,530	149,394	63,063		
Hill	802,791	124,807	42,550	3,080	7,558	
Jefferson	153,608	36,310	29,169	101,660		
Judith Basin	206,340	28,308		124,662	1,200	
Lake	318,690	118,915	119,525			
Lewis & Clark	1,722,516	369,458	1,200,480			
Liberty	107,340	7,525			53,863	
Lincoln	558,518	37,075	166,510	108,890		
Madison	260,130	42,245	182,185	141,800		
McCone	90,360	12,155				
Meagher	136,258	22,416	9,415			
Mineral	39,915	16,125	24,275	39,345	500	
Missoula	4,221,621	211,792	1,005,876			
Musselshell	268,841	40,852	25,765	475,706	4,165	
Park	678,140	123,719	141,842	48,150		200,313
Petroleum	62,201	18,825				
Phillips	255,610	52,336	21,536	150		
Pondera	151,531	60,778	55,388	5,280	219,892	
Powder River	47,165	8,395		2,200		
Powell	235,122	39,182	50,790	94,680		
Prairie	177,064	23,756				
Ravalli	467,791	78,839	80,493			
Richland	510,339	48,122	72,530		300	
Roosevelt	127,182	77,863	11,820		1,500	
Rosebud	228,300	39,520	35,200	374,626	14,360	
Sanders	211,576	48,652	3,637,691	17,210	3,000	
Sheridan	103,069	65,865	25,527	12,091	21,403	
Silver Bow	1,687,795	928,315	1,032,250	6,152,650		
Stillwater	311,256	46,505	92,688	75,000	103,185	
Sweet Grass	234,446	37,909	34,176	7,925		
Teton	117,120	43,396	21,103		75,859	
Toole	197,872	43,921	617,906		1,164,671	
Treasure	62,277	7,000				
Valley	606,400	72,969	49,595		850	
Wheatland	255,040	60,225	130,535	24,244		
Wibaux	73,715	11,160	8,500	2,500		
Yellowstone	1,950,182	367,341	1,278,895			
THE STATE	\$39,082,189	\$5,183,135	\$21,658,149	\$ 8,570,576	\$2,421,148	

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

	Tax Levies Extended Against 33½% of Assessed Value		Tax Levies Extended Against 30% of Assessed Value		
	Goods, Wares & Mfrs.	Furn. & Fixt of Stores	Mfg. Machry.	Mining Machry.	Oil Equip. Rigs, Etc.
			Supplies, Etc.	Supplies, Etc.	
Beaverhead	349,032	92,780	.....	96,141	.....
Big Horn	223,345	46,742	28,776	.....	30,896
Blaine	315,415	47,524	205,000	4,850	.....
Broadwater	87,144	12,587	3,310	26,825	.....
Carbon	330,675	89,942	74,725	308,466	80,028
Carter	47,257	12,708	16,525	.....	.....
Cascade	5,845,811	503,033	4,769,244	117,821	7,000
Chouteau	355,420	59,832	.....	9,665	9,150
Custer	736,892	132,302	418,831	.....	.....
Daniels	242,114	47,868	.....	.....	.....
Dawson	367,195	78,297	7,726	.....	.....
Deer Lodge	734,960	162,315	3,000,670	9,890	.....
Fallon	197,539	22,678	100,674	.....	26,641
Fergus	756,244	163,043	428,643	35,330	19,315
Flathead	1,531,250	151,105	720,580	5,975	.....
Gallatin	1,142,595	132,270	313,250	3,000	4,500
Garfield	42,530	4,450	.....	.....	4,235
Glacier	149,086	82,758	.....	.....	119,512
Golden Valley	48,559	5,760	4,350	1,080	9,766
Granite	84,366	28,523	138,929	62,298	.....
Hill	655,655	105,883	50,170	5,425	3,050
Jefferson	136,866	44,310	35,500	120,093	.....
Judith Basin	172,319	22,578	.....	78,280	1,200
Lake	233,855	81,435	113,298	.....	.....
Lewis & Clark	1,516,311	338,873	1,462,847	.....	.....
Liberty	76,848	7,021	4,000	.....	50,936
Lincoln	224,760	43,829	257,475	45,235	.....
Madison	212,633	38,235	188,095	121,450	.....
McCone	63,810	12,807	.....	.....	.....
Meagher	109,889	18,629	16,440	.....	.....
Mineral	38,264	11,770	34,830	20,485	.....
Missoula	2,901,450	220,993	1,021,689	.....	.....
Musselshell	212,045	34,914	43,750	134,646	4,545
Park	613,126	117,693	169,000	22,700	.....
Petroleum	49,128	9,771	.....	.....	179,775
Phillips	201,125	55,708	17,593	3,136	2,200
Pondera	291,080	42,362	13,610	548	200,426
Powder River	46,330	8,650	.....	1,164	.....
Powell	202,119	54,229	50,594	85,605	.....
Prairie	149,699	20,387	.....	.....	.....
Ravalli	387,266	65,304	62,282	.....	.....
Richland	383,257	39,319	82,011	.....	.....
Roosevelt	379,673	62,408	30,693	.....	.....
Rosebud	194,116	37,435	31,097	276,525	.....
Sanders	154,092	35,399	2,142,594	28,770	1,000
Sheridan	379,733	63,527	26,968	5,650	12,790
Silver Bow	3,956,005	813,450	1,046,788	5,537,385	.....
Stillwater	235,743	38,229	92,688	.....	67,773
Sweet Grass	209,070	41,717	36,768	7,600	.....
Teton	245,482	38,714	70,983	.....	88,263
Toole	391,177	33,650	414,655	.....	1,361,386
Treasure	53,922	6,850	.....	.....	.....
Valley	538,122	63,468	59,093	.....	900
Wheatland	289,271	49,027	113,593	16,717	.....
Wibaux	88,690	9,735	5,550	.....	1,500
Yellowstone	4,322,827	376,228	1,203,669	.....	.....
THE STATE	33,902,617	4,960,115	20,359,559	7,492,755	2,286,897
1923	\$43,882,793	\$5,695,546	\$14,819,575	\$14,969,261	\$1,600,913
1924	13,058,197	5,337,360	34,227,160	13,667,049	1,907,056
1925	43,534,641	5,309,573	25,924,359	14,229,190	1,049,988
1926	42,006,865	5,005,082	24,436,948	12,535,474	1,644,112
1927	40,843,754	5,078,006	23,012,213	10,567,746	3,505,069
1928	39,944,528	5,094,949	21,606,497	12,336,975	2,725,422
1929	41,920,724	5,198,732	21,017,733	10,194,771	2,520,425
1930	42,630,829	5,343,689	22,146,431	10,246,730	2,782,464
1931	39,082,189	5,483,135	21,658,119	8,570,576	2,421,148
1932	33,902,617	4,960,115	20,359,559	7,492,755	2,286,897

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

	Tax Levies Extended Against 7% of As- sessed Value		Tax Levies Ex- tended Against 40% of Assessed Value		Tax Levies Ex- tended Against 30% of Assessed Value	
	Solvent Credits	Pro- fessional Libraries	Hot & Furn. & Fixtures	Capital Stock of Nat. Banks	Capital Other Banks	Moneyed Capital
Beaverhead	\$ 314,956	\$ 6,500	\$ 5,650	\$ 273,227		\$ 165,376
Big Horn	33,701	775	7,978	122,720		.....
Blaine	4,285	2,000	11,000	87,520		19,420
Broadwater	185,126	1,350	2,650			103,350
Carbon	34,090	2,575	7,360	108,523		129,502
Carter	15,818	1,400	3,800	29,121		19,954
Cascade	4,802,288	38,708	656,638	399,126		321,923
Chouteau	214,851	5,225	43,916	10,353		86,084
Custer	391,555	6,500	99,352	213,709		102,579
Daniels	22,331	1,750	27,494	1,247		33,793
Dawson	94,242	4,150	41,490	211,342		146,085
Deer Lodge	873,465	19,600	89,165	51,315		106,665
Fallon	58,163	5,550	10,535	7,813		64,468
Fergus	392,372	16,045	36,860	189,526		104,073
Flathead	590,105	3,750	115,825	307,270		99,315
Gallatin	502,010	7,875	123,890	239,590		204,710
Garfield	5,029	645	1,600	29,395		.....
Glacier	58,428	4,750	195,900	15,140		.....
Golden Valley	5,811	2,200	1,540	.....		.....
Granite	32,348	1,600	9,100	.....		28,622
Hill	314,517	17,440	42,125	62,324		121,288
Jefferson	160,885	1,850	6,965	.....		52,243
Judith Basin	99,868	3,025	10,740	39,112		1,086
Lake	106,521	2,300	103,610	.....		14,485
Lewis & Clark	6,079,920	24,020	356,520	625,704		454,923
Liberty	19,000	950	2,050	.....		.....
Lincoln	180,890	4,800	21,790	.....		49,265
Madison	150,413	1,250	8,950	4,930		44,786
McCone	13,330	750	2,750	22,552		9,469
Meagher	209,889	2,102	15,298	109,281		54,792
Mineral	.....	700	.....	18,325		1,268
Missoula	2,947,964	10,050	133,760	611,403		.....
Musselshell	56,484	2,530	17,255	.....		45,550
Park	217,461	3,400	57,160	162,204		.....
Petroleum	16,534	100	3,150	.....		.....
Phillips	32,780	1,750	10,332	.....		50,137
Pondera	376,818	8,136	26,325	36,651		29,172
Powder River	6,620	950	1,000	.....		35,491
Powell	584,643	.....	6,900	119,170		270,968
Prairie	93,677	.....	33,710	.....		95,186
Rayalli	227,059	5,935	4,850	.....		137,426
Richland	109,780	3,450	9,615	67,508		25,485
Roosevelt	93,717	3,750	64,364	29,195		140,188
Rosebud	17,925	1,700	37,965	.....		19,200
Sanders	76,554	1,900	34,840	25,046		5,035
Sheridan	126,213	6,750	6,450	24,009		69,340
Silver Bow	8,616,175	35,100	136,300	1,092,930		1,203,495
Stillwater	153,083	3,725	17,555	13,594		19,499
Sweet Grass	252,659	4,450	29,020	.....		201,348
Teton	132,312	1,700	30,870	89,430		123,562
Toole	91,060	1,110	35,415	.....		154,954
Treasure	2,000	225	1,250	55,285		.....
Valley	380,957	6,825	35,163	120,784		112,426
Wheatland	200,750	5,700	18,160	112,422		.....
Wibaux	8,450	2,300	3,200	11,410		.....
Yellowstone	2,124,577	4,500	140,150	451,663		241,004
THE STATE	\$32,935,783	\$311,961	\$3,313,000	\$6,232,169		\$5,578,490

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

	Tax Levies Extended Against 70% of Assessed Value		Tax Levies Extended Against 40% of Assessed Value		Tax Levies Extended Against 30% of Assessed Value	
	Solvent Capital	Professional Capital	Hotel Furn & Fixtures	Capital Stock of Nat Banks	Capital Stock of Other Banks	Moneyed Capital
Beaverhead	325,544	7,000	8,050	247,874	173,584	
Big Horn	60,974	1,635	4,375	65,789	16,193	
Blaine	18,916	1,950	13,525	89,360	43,074	
Broadwater	98,912	1,150	4,000		86,340	
Carbon	24,549	2,760	12,375	82,406	124,519	
Carter	14,360	1,400	2,200	22,661	20,202	
Cascade	387,972	9,460	653,185	525,137	292,422	
Chouteau	201,224	5,700	36,275	8,140	61,498	
Custer	34,893	6,000	82,285	173,490	85,974	
Daniels	35,973	1,750	19,797		27,996	
Dawson	137,653	2,725	30,305	192,061	174,654	
Deer Lodge	903,410	1,450	32,915	52,220	124,445	
Fallon	41,567	5,218	12,235	9,713	24,662	
Fergus	297,967	17,495	22,925	168,323	83,369	
Flathead	660,320	2,950	109,825	284,695	92,545	
Gallatin	324,300	5,325	127,580	133,365	183,190	
Garfield	4,915	800	1,200	26,875		
Glacier	158,211	3,950	165,800	13,821		
Golden Valley	4,404	950	2,550			
Granite	23,736	1,395	8,000		26,490	
Hill	268,117	14,365	39,125	77,065	97,787	
Jefferson	79,450	2,300	5,600		39,851	
Judith Basin	66,477	2,025	7,245	21,237		
Lake	45,125	1,825	23,985		58,810	
Lewis & Clark	5,548,887	35,765	286,685	290,875	371,447	
Liberty	7,447	500	1,825			
Lincoln	132,945	1,250	13,245		38,855	
Madison	125,124	1,400	8,850	3,480	46,689	
McCone	8,520	1,100	2,400	15,980	6,660	
Meagher	180,811	4,380	11,595	94,304	16,484	
Mineral	9,485	650	300		2,065	
Missoula	2,656,970	7,330	136,290	605,806		
Musselshell	41,900	725	18,540		27,298	
Park	209,126	3,200	90,245	153,589		
Petroleum	3,550	925	3,780			
Phillips	23,102	2,300	8,025		51,039	
Pondera	158,147	2,500	34,075	6,756	53,442	
Powder River	16,000	700	1,000		37,853	
Powell	147,337		6,350	113,512	210,369	
Prairie	39,557		27,250		74,681	
Ravalli	142,882	4,732	4,275		148,376	
Richland	108,932	2,600	7,965	72,962	20,903	
Roosevelt	64,093	3,125	50,951	36,745	95,209	
Rosebud	9,342	12,689	23,277	3,601	37,450	
Sanders	84,257	2,100	29,840	29,246	8,607	
Sheridan	122,147	6,250	29,922		39,182	
Silver Bow	6,762,560	33,870	351,335	1,000,945	1,032,430	
Stillwater	128,804	3,510	15,760	6,328	18,030	
Sweet Grass	199,224	1,325	27,000		134,720	
Teton	57,942	1,500	27,100	86,262	124,423	
Toole	50,223	2,510	15,345		144,549	
Treasure	.....	225	1,050	54,395		
Valley	238,504	4,750	28,198	78,713	39,770	
Wheatland	24,664	7,200	17,885	111,718		
Wibaux	8,000	2,100	2,850	41,580		
Yellowstone	1,894,939	72,515	165,375	393,971	187,691	
THE STATE	27,089,497	359,062	2,905,548	5,292,150	4,935,187	
1923	\$49,550,283	\$153,565	\$1,272,082	\$8,505,568	\$8,552,850	
1924	45,240,504	390,685	1,175,401	5,744,570	5,752,936	
1925	43,559,123	328,884	3,332,516	5,258,493	3,154,716	
1926	47,385,729	184,028	3,093,094	4,842,066	2,193,097	
1927	50,550,885	505,207	3,090,866	5,044,361	3,852,685	
1928	39,869,327	311,608	3,509,381	3,509,381	5,073,425	
1929	28,342,050	125,928	3,561,395	6,495,455	5,804,288	
1930	30,465,523	348,471	3,986,329	6,901,431	6,093,768	
1931	32,953,783	311,361	3,313,000	6,232,169	5,578,990	
1932	27,089,497	359,062	2,905,548	5,292,150	4,935,187	

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

	Tax Levies Extended Against 40% of Assessed Value	Tax Levies Extended Against Various Percentages	Total of All Personal Property Other than Livestock
	Tel. & Tel. Lines Locally Assessed	All Other Personal Prop.	
Beaverhead	\$ 6,850	\$ 185,196	\$ 2,591,609
Big Horn	—	1,809	1,340,760
Blaine	—	65,255	2,083,985
Broadwater	2,750	7,400	969,116
Carbon	2,840	448,296	3,106,627
Carter	1,250	2,525	619,992
Cascade	—	2,480,147	21,975,986
Chouteau	665	—	2,684,627
Custer	1,550	32,400	3,796,148
Daniels	—	—	1,537,103
Dawson	800	18,436	2,345,089
Deer Lodge	—	862,048	9,395,865
Fallon	2,200	19,309	1,451,280
Fergus	2,750	38,822	4,487,826
Flathead	—	292,675	6,589,475
Gallatin	13,215	285,713	5,396,483
Garfield	—	5,475	591,620
Glacier	26,100	—	1,319,102
Golden Valley	—	8,973	370,559
Granite	5,920	173,149	945,987
Hill	650	116,724	3,825,369
Jefferson	8,000	131,953	1,153,818
Judith Basin	1,110	3,275	1,461,902
Lake	—	166,300	1,849,676
Lewis & Clark	—	12,207,422	25,614,623
Liberty	3,100	13,103	603,011
Lincoln	203,710	—	1,916,543
Madison	4,200	91,761	1,606,872
McCone	5,975	13,637	831,169
Meagher	572	210,404	1,103,667
Mineral	—	18,138	526,619
Missoula	—	1,282,864	13,142,887
Musselshell	13,476	34,873	1,711,985
Park	3,300	491,000	3,190,691
Petroleum	350	—	530,816
Phillips	—	22,681	1,360,719
Pondera	1,465	210,408	2,999,370
Powder River	—	1,550	660,396
Powell	—	85,497	2,284,497
Prairie	—	—	1,056,162
Ravalli	—	242,577	2,371,587
Richland	—	1,286	1,966,930
Roosevelt	—	3,500	2,492,557
Rosebud	—	670	1,579,326
Sanders	1,750	221,121	1,843,685
Sheridan	6,750	31,724	2,832,998
Silver Bow	5,880	1,952,211	31,067,916
Stillwater	1,700	377,206	2,117,084
Sweet Grass	7,000	33,468	1,465,420
Teton	—	105,091	2,819,705
Toole	—	816,386	1,984,720
Treasure	1,200	—	343,367
Valley	1,500	30,337	3,413,178
Wheatland	500	210,953	1,621,942
Wibaux	3,950	—	471,945
Yellowstone	—	849,122	15,133,298
THE STATE	\$376,058	\$24,935,310	\$223,261,993

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

	Tax Levies Extended Against 40% of Assessed Value	Tax Levies Extended Against Various Percentages	Total of All Personal Property Other than Livestock
	Tel. & Tel. Lines Locally Assessed	All Other Personal Prop.	
Beaverhead		167,547	2,310,716
Big Horn			1,173,709
Blaine		55,750	1,671,963
Broadwater	2,350	3,760	740,191
Carbon	2,155	484,134	2,785,765
Carter	1,250	2,100	536,345
Cascade		2,682,628	24,674,610
Chouteau	630		2,172,553
Custer	1,550	29,160	3,144,586
Daniels		—	1,244,758
Dawson	300	22,167	2,042,686
Deer Lodge		859,655	8,649,476
Fallon	2,205	42,629	1,082,083
Fergus	3,100	60,085	3,550,617
Flathead		276,765	5,541,195
Gallatin	13,175	259,280	4,620,945
Garfield		4,700	158,692
Glacier	6,407	7,580	1,396,159
Golden Valley		9,291	269,974
Granite	4,660	101,278	871,240
Hill	700	117,415	1,149,806
Jefferson		111,612	974,360
Judith Basin	4,110	3,925	1,164,736
Lake		273,420	1,543,383
Lewis & Clark		11,567,168	23,824,313
Liberty	2,950	12,593	147,145
Lincoln	10,435	—	1,452,210
Madison	5,600	204,722	1,465,665
McCone	5,265	16,103	685,346
Meagher		182,852	906,981
Mineral	7,892	264,532	178,068
Missoula		951,498	10,213,847
Musselshell	56,419	71,885	1,489,366
Park	3,000	603,246	3,267,413
Petroleum	350		411,352
Phillips		24,747	1,204,121
Pondera	1,290	273,632	2,268,038
Powder River		300	562,557
Powell	10,000	78,439	1,984,434
Prairie			805,575
Ravalli		226,509	2,027,543
Richland		1,997	1,527,149
Roosevelt		1,300	2,033,267
Rosebud		98,202	1,242,242
Sanders			3,397,962
Sheridan	4,002		2,104,295
Silver Bow	5,880	1,708,625	25,899,368
Stillwater	2,200	577,929	1,838,673
Sweet Grass	7,000	4,283	1,212,022
Teton		37,669	2,114,208
Toole		717,616	4,141,873
Treasure	1,200	—	343,449
Valley	1,500	21,955	2,789,004
Wheatland	500	193,004	1,306,483
Wibaux	3,640	—	407,840
Yellowstone		823,538	13,633,723
THE STATE	367,925	24,240,343	193,257,019
1923		\$14,589,362	\$214,212,130
1924		9,420,119	216,481,758
1925		20,300,594	216,924,292
1926		21,191,935	221,040,624
1927	563,316	21,851,549	230,781,044
1928	430,433	24,252,676	226,338,631
1929	368,774	22,423,673	226,156,642
1930	368,817	26,039,397	239,808,078
1931	376,658	24,935,340	223,261,993
1932	367,925	24,240,343	193,257,019

## REPORT OF STATE BOARD OF EQUALIZATION

## PUBLIC UTILITY ASSESSMENTS BY STATE BOARD OF EQUALIZATION

	1931			1932		
	Local Property Assessed by County Assessors	Allocated by State Board of Equalization	Assessment in Montana	Local Property Assessed by County Assessors	Allocated by State Board of Equalization	Assessment in Montana
<b>RAILROADS</b>						
Battle Mountain & Pacific	\$ 3,771,949	\$ 613,897	\$ 3,131,652	\$ 3,339,454	\$ 613,903	\$ 3,783,554
Chicago, Burlington & Quincy	6,775,648	6,668,409	6,668,409	6,750,891	6,750,891	6,750,891
Chicago, Milwaukee, St. Paul & Pacific	51,208,649	1,667,592	46,649,617	47,461,463	45,290,274	42,940,184
Great Northern, St. Paul & Saint St. Mary	86,794,824	4,013,637	82,781,187	80,983,225	4,020,464	76,477,764
Minneapolis, St. Paul & Saint St. Mary	630,000	26,861	603,139	582,765	25,170	557,582
Montana Southwestern	28,501	9,500	16,000	25,502	9,500	19,002
Northern Pacific	78,411,973	5,219,721	73,196,252	72,536,345	5,098,439	67,437,906
Oregon Short Line	6,012,160	404,239	5,607,861	5,561,192	409,815	5,152,317
	\$ 223,713,313	\$ 15,096,795	\$ 218,616,518	\$ 215,905,827	\$ 14,816,300	\$ 201,089,527
<b>POWER LINES AND GAS LINES:</b>						
Brayhead Transmission	\$ 17,953	\$ None	\$ 17,953	\$ 59,679	\$ None	\$ 59,679
Billinghead Gas Co.	2,515	None	25,453	26,283	None	26,283
Bowdoin Utilities	390,165	94,103	296,062	396,062	90,212	396,062
Coldiron Natural Gas	1,114,464	32,425	1,123,039	1,144,464	25,713	1,118,749
Great Northern Utilities	1,317,476	21,865	1,134,611	1,142,853	21,803	1,225,050
Montana Gas Lines Co.	1,211,922	83,045	1,158,875	1,166,864	1,014,235	1,014,639
Montana-Pakota Power	3,801,271	635,276	3,106,095	3,801,371	674,047	3,127,324
Montana-Bakota Utilities	517,580	None	517,580	517,582	None	517,582
Montana Gas Corporation	170,672	280	170,292	170,672	2,860	167,812
Montana Power	50,129,960	17,916,604	11,483,956	66,521,659	48,659,206	17,862,453
Mountain States Power	1,219,624	516,622	703,002	1,224,573	496,201	729,373
Northwest States Utilities	568,917	55,957	512,960	608,570	32,710	574,860
	\$ 68,905,558	\$ 19,623,577	\$ 19,278,981	\$ 76,024,736	\$ 50,289,989	\$ 25,731,717
<b>TELEGRAPH LINES:</b>						
Postal Telegraph & Cable Co.	\$ 152,101	\$ 35,110	\$ 149,561	\$ 153,101	\$ 3,770	\$ 149,331
Western Union	1,085,260	71,571	1,113,729	1,489,208	62,911	1,426,294
	\$ 1,038,101	\$ 75,111	\$ 1,563,290	\$ 1,612,309	\$ 66,681	\$ 1,575,625
<b>TELEPHONE LINES:</b>						
Absarokee Telephone Co.	\$ 5,655	\$ 200	\$ 5,675	\$ 6,800	\$ 1,123	\$ 5,675
American Tel. & Tel. Co.	1,807,898	None	1,807,898	1,868,265	None	1,868,265
East Flathead Tel. Co.	1,712	None	1,712	1,729	None	1,722
Elk Lake Telephone Co.	3,504	None	3,500	4,035	535	3,500
Farmers Cooperative Tel. Co. of Reed Point	2,711	1,780	1,931	2,711	780	1,931
Farmers Tel. Co. of Froid	1,855	None	1,855	1,854	None	1,854
Farmers & Merchants Tel. Co. of Flaxville	3,215	None	3,135	3,435	None	3,435
Montana States Tel. & Tel. Co.	7,019,671	1,810,888	5,268,785	7,512,494	1,758,839	5,268,657
Sheridan Telephone Exchange	4,122	567	3,822,855	4,470,419	849	3,825
Southern Montana Tel. Co.	12,712	1,510	12,567	12,417	1,500	12,267
	\$ 8,915,562	\$ 1,832,585	\$ 7,112,977	\$ 9,421,190	\$ 1,762,278	\$ 7,658,912

## REPORT OF STATE BOARD OF EQUALIZATION

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OIL PIPE LINES AND MISCELLANEOUS							
Brady Irrigation	\$ 54,639	\$ 16,629	\$ 5,000	\$ 51,484	\$ 6,484	\$ 5,000	
Continental Oil Co.	198,136	41,250	152,886	201,691	40,565	161,036	
Pondera Pipe Line Co.	72,100	23,420	18,680	72,440	22,815	56,595	
Pondera Water Co.	3,6560	2,100	1,460	3,560	2,100	1,460	
Texas Pacific Coal & Oil Co.	519	None	519	519	None	519	
	<hr/> <u>\$ 325,954</u>	<hr/> <u>\$ 16,409</u>	<hr/> <u>\$ 269,545</u>	<hr/> <u>\$ 239,604</u>	<hr/> <u>\$ 111,594</u>	<hr/> <u>\$ 218,610</u>	
FERRIES.							
	\$ 12,000	\$ None	\$ 12,000	\$ 14,500	\$ None	\$ 11,500	
GRAND TOTAL.	<u>\$ 313,576,788</u>	<u>\$ 66,747,477</u>	<u>\$ 246,823,311</u>	<u>\$ 203,536,164</u>	<u>\$ 67,017,245</u>	<u>\$ 236,288,521</u>	

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1931 AND 1932.**

COUNTY	NAME OF COMPANY	1931		1932	
		County Total	State Total	County Total	State Total
BEAVERHEAD	American Tel. & Tel. Co.	\$ 81,089	\$ 79,290		
	Beaverhead Transmission Co.	16,327	21,066		
	Montana Power Company	241	243		
	Montana Southwestern Ry. Co.	13,894	13,894		
	Mt. States Tel. & Tel. Co.	63,358	70,291		
	Oregon Short Line RR Co.	3,740,964	3,433,392		
	Postal Telegraph-Cable Co.	24,236	25,569		
	Southern Montana Telephone Co.	11,582	11,282		
	Western Union Telegraph Co.	19,933	1,002,224	50,263	3,705,290
BIG HORN	C. B. & Q. RR. Huntley Branch	4,396,243		4,050,318	
	Montana Power Company	167,467		163,258	
	Mt. States Tel. & Tel. Co.	52,313		58,570	
	Western Union Telegraph Co.	17,253		17,375	
			4,633,276		4,289,921
BLAINE					
	Great Nor. Ry. Co., Main Line	3,294,453		3,027,279	
	Saco-Northwest Line	292,845		269,418	
	Montana Gas Corporation	125,334		123,621	
	Montana Power Company	168,068		169,843	
	Mt. States Tel. & Tel. Co.	32,628		37,125	
	Western Union Telegraph Co.	11,489		11,584	
	Ferry, Russell, Zortman, Mont.	500		500	
			3,925,317		3,639,370
BROADWATER					
	American Tel. & Tel. Co.	104,177		102,115	
	C. M. St. P. & P. RR. Co., Main Line	925,129		848,786	
	Montana Power Company	171,123		170,918	
	Mt. States Tel. & Tel. Co.	62,329		70,304	
	Northern Pacific Ry. Co.	2,361,843		2,180,729	
	Western Union Telegraph Co.	57,025		57,440	
			3,681,626		3,130,262
CARIBON					
	Absarokee Telephone Co.	700		700	
	C. B. & Q. RR. Co.,				
	Fromborg Branch	1,217,970		1,158,998	
	Gallatin Natural Gas Co.	841,372		855,827	
	Montana Power Company	287,691		153,370	
	Mt. States Tel. & Tel. Co.	171,630		181,872	
	Northern Pac. Rocky Fork Branch	1,659,880		1,531,240	
	Clark's Fork Branch	852,680		786,855	
	Western Union Telegraph Co.	28,372		28,635	
			5,030,295		5,007,697
CARTER					
	Ekalaka Telephone Co.	2,625		2,625	
CASCADE					
	American Tel. & Tel. Co.	55,813		55,819	
	C. M. St. P. & P. RR. Co.,				
	Lewistown-Great Falls	546,520		504,988	
	Great Falls-Agawam Branch	382,592		407,160	
	Great Northern, Havre-Butte Line	3,271,791		3,005,513	
	Sand Coulee Branch	281,837		256,338	
	Neihart Branch	182,787		113,215	
	Shelby-Billings Branch	2,705,700		2,484,573	
	Vaughn Branch	499,380		160,909	
	Giffen Mine-Spin	29,855		24,878	
	Montana Cities Gas Co.	165,000		153,450	
	Montana Power Company	1,889,806		1,923,210	
	Mt. States Tel. & Tel. Co.	559,902		586,495	
	Postal Telegraph-Cable Co.	13,171		9,923	
	Western Union Telegraph Co.	32,220		32,186	
			10,916,404		10,348,917
CHOUTEAU					
	C. M. St. P. & P. RR. Co.,				
	Lewistown-Great Falls	1,661,064		1,531,745	
	Great Northern, Havre-Butte Line	3,519,342		3,231,523	
	Montana Cities Gas Co.	318,000		273,625	
	Montana Power Company	187,179		215,873	
	Mt. States Tel. & Tel. Co.	70,713		80,134	
	Western Union Telegraph Co.	16,664		16,778	
	Ferry, Lohse, Iliad, Mont.	1,000		750	
			5,773,962		5,353,428

## REPORT OF STATE BOARD OF EQUALIZATION

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**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

CUSTER	1931	County Total	1932	County Total
American Tel & Tel Co.	\$ 62,363		\$ 62,273	
C. M. St. P. & P. RR Co., Main Line	2,371,930		2,179,170	
Montana-Dakota Power Co.	111,723		131,916	
Mountain States Power Co.	25,113		27,012	
Mt. States Tel & Tel Co.	107,519		123,726	
Nor. Pacific Ry. Co., Main Line	2,381,374		2,196,198	
Western Union Telegraph Co.	59,532	5,110,554	50,819	5,074,714

## DANIELS

Farmers & Merchants Tel Co.	2,610		2,610	
Great Nor. Plentywood West Branch	595,738		516,773	
Scobey-Ophir Line	512,010		171,049	
M. St. P. & S. St. M. Ry. Co.	74,191		68,586	
Montana-Dakota Power Co.	55,758		68,545	
Mt. States Tel & Tel Co.	20,234	1,260,541	23,235	1,180,798

## DAWSON

American Tel & Tel Co.	70,602		70,620	
Great Nor. Newlon West Branch	120,888		110,814	
Montana-Dakota Power Co.	705,515		683,775	
Mt. States Tel & Tel Co.	66,641		72,797	
Nor. Pacific Ry. Co., Main Line	2,610,000		2,406,826	
Glenclive East Line	732,946		675,766	
Red Water Branch	554,115		509,799	
Western Union Telegraph Co.	547,633	1,915,470	54,981	1,595,378

## DEER LODGE

B. A. & P. Ry. Co., Main Line	617,870		546,074	
Main Line Spurs	615,320		546,097	
Anaconda-Brown Spur	131,778		128,580	
Stuart Line, Main Branch	72,731		64,698	
C. M. St. P. & P. RR Co., Main Line	701,071		643,196	
Montana Power Company	136,491		105,157	
Mt. States Tel & Tel Co.	117,476		126,815	
Nor. Pacific, Mont. Union Line	832,978		768,310	
Postal Telegraph-Cable Co.	11,591		10,898	
Southern Montana Telephone Co.	985		985	
Western Union Telegraph Co.	18,456	3,256,660	18,928	3,119,738

## FALLON

C. M. St. P. & P. RR Co., Main Line	1,772,791		1,628,946	
Ekalaka Telephone Co.	875		875	
Montana-Dakota Power Co.	149,060		165,103	
Mont-Dakota Utilities Co.	345,125		365,080	
Mountain States Power Co.	69,123		74,824	
Mt. States Tel & Tel Co.	17,864		21,759	
Northern Pacific, Colville Branch	66,517		61,152	
Shepherd Telephone Exchange	1,775	2,713,100	1,775	2,639,525

## FERGUS

C. M. St. P. & P. RR Co., Lewistown-Winifred	611,644		555,213	
Roy Branch	309,568		280,628	
Harlowton-Lewistown Branch	916,731		869,156	
Lewistown-Glacier Falls Branch	1,279,910		1,182,646	
Lewistown-Winnert Branch	667,789		606,630	
Great Nor. Shelby-Billings Branch	181,866		166,996	
Moccasin Branch	604,221		555,350	
Montana Power Company	225,603		218,319	
Mt. States Tel & Tel Co.	167,756		183,868	
Western Union Telegraph Co.	2,676		2,915	
Ferry, Lolo, Iliad, Mont.	1,000		750	
Ferry, Russell, Zeitman, Mont.	500	4,999,264	500	4,622,971

## FLATHEAD

Great Nor. Ry. Co., Main Line	6,156,646		5,931,333	
Somers Spur	154,831		144,167	
Kalispell Branch	566,712		520,443	
Marion Spur	185,329		169,061	
Mountain States Power Co.	515,468		525,719	
Western Union Telegraph Co.	13,352	7,892,329	13,608	7,304,334

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

		1931	County Total	1932	County Total
American Tel. & Tel. Co.	\$ 97,849			96,859	
C. M. St. P. & P. RR. Co., Main Line	2,050,926			1,880,949	
Three Forks-B兹eman Branch	549,756			500,326	
Bozeman-North Line	277,689			254,826	
Belgrade Branch	59,806			54,886	
Gallatin Gateway Branch	55,129			50,867	
East Flathead Telephone Co.	262			262	
Montana Power Company	145,884			654,904	
Mt. States Tel. & Tel. Co.	188,901			207,639	
Nor. Pacific Ry. Co., Main Line	3,403,851			1,138,841	
Butte Line .....	1,129,337			1,041,763	
Red Bluff Branch	26,418			24,271	
Camp Creek Branch	213,537			197,082	
Bozeman-Logan Branch	152,511			147,702	
Oregon Short Line RR. Co.					
Yellowstone Branch	198,592			187,972	
Western Union Telegraph Co.	81,020	9,231,759		81,224	8,790,384
<b>GARFIELD</b>					
Continental Oil Co.	4,876			4,849	
Ferry, Ferguson, Lismas, Mont.	500	5,376		500	5,349
<b>GLACIER</b>					
Great Nor. Ry. Co., Main Line	4,480,069			4,115,959	
Great Northern Utilities Co.	13,990			88,070	
Montana Power Co.				362,221	
Mt. States Tel. & Tel. Co.	16,197			26,928	
Western Union Telegraph Co.	7,501	4,518,000		7,437	4,600,615
<b>GOLDEN VALLEY</b>					
C. M. St. P. & P. RR. Co., Main Line	1,391,210			1,278,327	
Great Nor. Shelby-Billings Br.	1,718,950			1,578,328	
Montana Power Company	112,783			109,834	
Mt. States Tel. & Tel. Co.	29,386			31,777	
Western Union Telegraph Co.	3,898	3,286,227		3,924	3,002,190
<b>GRANITE</b>					
American Tel. & Tel. Co.	53,716			65,427	
C. M. St. P. & P. RR. Co., Main Line	1,525,112			1,399,499	
Montana Power Company	688			2,013	
Mt. States Tel. & Tel. Co.	42,795			47,561	
Nor. Pacific Ry. Co., Main Line	1,860,227			1,514,309	
Philipsburg Branch	507,380			166,576	
Postal Telegraph-Cable Co.	9,739			8,114	
Western Union Telegraph Co.	31,628	4,031,585		31,811	3,735,334
<b>HILL</b>					
Great Nor. Ry. Co., Main Line	3,783,660			3,174,837	
Hayne-Butte Line	994,215			912,876	
Montana Gas Corporation	15,058			11,191	
Montana Power Company	302,356			320,882	
Mt. States Tel. & Tel. Co.	106,141			109,787	
Western Union Telegraph Co.	7,571	5,239,304		7,910	4,880,513
<b>JEFFERSON</b>					
American Tel. & Tel. Co.	71,688			76,480	
C. M. St. P. & P. RR. Co., Main Line	1,377,706			1,263,801	
Great Northern, Hayne-Butte Line	2,664,976			2,413,605	
Montana Power Company	737,565			632,806	
Mt. States Tel. & Tel. Co.	130,815			116,400	
Nor. Pacific Ry. Co., Main Line	101,167			93,313	
Butte Line	2,280,153			2,103,685	
Ruby Valley Branch	280,119			258,382	
Elkhorn Branch	18,486				
Boulder Branch	18,925				
Western Union Telegraph Co.	13,025	7,724,085		13,139	7,131,611
<b>JUDITH BASIN</b>					
C. M. St. P. & P. RR. Co.,					
Harlowton-Lewiston	197,380			181,211	
Lewistown-Gt. Falls Branch	249,766			229,887	
Great Nor. Shelby-Billings Br.	3,609,157			3,511,743	
Moccasin Branch	228,942			210,425	
Montana Power Company	227,496			223,816	
Mt. States Tel. & Tel. Co.	58,889			65,886	
Western Union Telegraph Co.	3,754	4,575,384		3,735	4,226,703

## REPORT OF STATE BOARD OF EQUALIZATION

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**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

LAKE	1931	County Total	1932	County Total
Montana Power Company	25,611		25,605	
Mountain States Power Co.	23,587		23,371	
Mt. States Tel & Tel Co.	22,209		21,527	
Nor. Pacific Ry. Co., Main Line	719,123		690,965	
Polson Branch	192,119		729,194	
Western Union Telegraph Co.	14,333	1,627,012	15,837	1,519,196
 LEWIS & CLARK				
American Tel & Tel Co.	122,084		131,650	
Great Northern, Haynes-Butte Line	1,669,128		2,150,451	
Fair Grounds Spur	755		692	
Vaughn Branch	356,200		329,485	
Montana Power Company	685,863		2,758,007	
Mt. States Tel & Tel Co.	343,029		381,825	
Nor. Pacific Ry. Co., Main Line	1,867,918		1,722,857	
Red Mountain Branch	15,470		14,074	
Postal Telegraph-Cable Co.	21,701		12,697	
Western Union Telegraph Co.	84,793	6,166,974	84,428	7,889,466
 LIBERTY				
Great Nor. Ry. Co., Main Line	1,503,864		1,382,363	
Montana Power Company	28,630		36,690	
Mt. States Tel & Tel Co.	4,377		10,709	
Northwest States Utilities Co.	33,100	1,569,974	81,309	1,511,071
 LINCOLN				
Great Northern, Main Line	7,093,820		6,518,866	
Fernie Branch	181,610		167,999	
Western Union Telegraph Co.	15,931	7,294,394	15,177	6,702,312
 MCCONE				
Mt. States Tel & Tel Co.	4,377		4,985	
Nor. Pacific, Redwater Branch	384,510		353,749	
Ferry, "White City,"				
Wolf Point, Montana	1,000		1,000	
Ferry, Hagen, Wolf Point, Mont.	500		500	
Ferry, Hilger, Poplar, Mont.	500		500	
Ferry, Smith, Frazer, Mont.	500		500	
Ferry, Holderman, Oswego, Mont.	500	391,887	500	361,734
 MADISON				
American Tel & Tel Co.	10,887		11,655	
Beaverhead Transmission Co.	31,026		38,613	
C. M. St. P. & P. RR. Co., Main Line	520,455		477,384	
Montana Power Company	272,345		279,280	
Mt. States Tel & Tel Co.	75,036		81,009	
Nor. Pacific, Ruby Valley Branch	1,930,093		1,004,320	
Red Bluff Branch	278,883		250,705	
Pony Branch	89,074		81,835	
Oregon Short Line RR. Co.,				
Main Line	302,441		277,778	
Postal Telegraph-Cable Co.	1,452		2,043	
Western Union Telegraph Co.	1,982	2,672,571	3,110	2,511,532
 MILLER				
C. M. St. P. & P. RR. Co., Main Line	2,547,795		2,337,028	
Ringling Branch	38,418		35,299	
Montana Power Company	109,604		109,679	
Mt. States Tel & Tel Co.	16,105	2,412,222	17,892	2,199,898
 MINERAL				
American Tel & Tel Co.	204,013		204,680	
C. M. St. P. & P. RR. Co., Main Line	4,086,605		3,747,652	
Montana Power Company	66,839		68,370	
Mt. States Tel & Tel Co.	18,804		21,325	
Nor. Pacific, St. Regis Line	2,695,590		1,921,961	
Coeur D'Alene Branch	979,852		902,248	
Postal Telegraph-Cable Co.	18,383		22,768	
Western Union Telegraph Co.	24,859	7,494,945	25,055	6,924,059

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

	1931	County Total	1932	County Total
<b>MISSOULA</b>				
American Tel. & Tel. Co.	116,263		161,043	
C. M. St. P. & P. RR. Co., Main Line	2,855,293		2,618,941	
Big Blackfoot Branch	296,395		272,003	
Montana Power Company	506,332		338,081	
Mt. States Tel. & Tel. Co.	290,813		319,679	
Nor. Pacific Ry. Co., Main Line	3,468,705		3,197,279	
St. Regis Line	1,142,777		1,053,768	
Bitter Root Branch	635,145		586,343	
Postal Telegraph-Cable Co.	11,640		18,320	
Western Union Telegraph Co.	70,878	9,124,244	71,765	8,737,225
<b>MUSSOLESHILL</b>				
C. M. St. P. & P. RR. Co., Main Line	2,664,682		2,450,353	
Montana Power Company	163,968		150,043	
Mt. States Tel. & Tel. Co.	43,949	2,872,599	47,378	2,647,774
<b>PARK</b>				
American Tel. & Tel. Co.	110,519		110,494	
East Flathead Telephone Co.	210		210	
Montana Power Company	234,421		579,187	
Mt. States Tel. & Tel. Co.	148,832		162,872	
Nor. Pacific Ry. Co., Main Line	2,053,558		1,893,260	
Shields River Branch	699,991		644,546	
Park Branch	1,666,500		1,529,765	
Western Union Telegraph Co.	46,685	1,960,716	47,103	1,967,437
<b>PETROLEUM</b>				
C. M. St. P. & P. RR. Co., Lewistown-Winnemucca	183,602		166,707	
Continental Oil Co.	149,010		156,187	
Mt. States Tel. & Tel. Co.	2,107	334,719	2,400	325,294
<b>PHILLIPS</b>				
Bowdoin Utilities Co.	122,512		118,766	
Great Nor. Ry. Co., Main Line	3,032,758		2,786,203	
Saco-Northwest Line	879,570		809,204	
Montana Power Company	157,763		160,590	
Mt. States Tel. & Tel. Co.	50,952		61,047	
Western Union Telegraph Co.	10,845	1,254,400	10,933	1,146,713
<b>PONDERA</b>				
American Tel. & Tel. Co.	16,770		16,765	
Brady Irrigation Co.	2,273		2,273	
Great Nor. Shelly-Billings Br.	1,691,029		1,555,628	
Montana Cities Gas Co.	148,500		136,125	
Montana Power Company	172,571		531,530	
Mt. States Tel. & Tel. Co.	93,368		107,831	
Northwest States Utilities Co.	134,182		141,241	
Pondera Pipe Line Co.	17,780		19,695	
Pondera Water Co.	1,376		1,376	
Texas Pacific Coal & Oil Co.	230		230	
Western Union Telegraph Co.	5,673	2,316,752	5,727	2,548,121
<b>POWDER RIVER</b>				
Mt. States Tel. & Tel. Co.	9,807	9,807	7,939	7,939
<b>POWELL</b>				
American Tel. & Tel. Co.	\$ 86,164		\$ 107,073	
C. M. St. P. & P. RR. Co., Main Line	1,789,973		1,646,892	
Montana Power Company	287,896		870,630	
Mt. States Tel. & Tel. Co.	85,838		116,008	
Nor. Pacific Ry. Co., Main Line	2,677,294		2,472,999	
Montana Union Line	1,092,495		1,004,986	
Postal Telegraph-Cable Co.	17,159		17,835	
Western Union Telegraph Co.	87,620	6,124,439	88,612	6,325,037
<b>PRATIE</b>				
American Tel. & Tel. Co.	45,928		45,928	
C. M. St. P. & P. RR. Co., Main Line	2,160,255		1,984,970	
Montana-Dakota Power Co.	335,125		333,848	
Mt. States Tel. & Tel. Co.	33,806		38,061	
Nor. Pacific Ry. Co., Main Line	1,691,274		1,559,924	
Western Union Telegraph Co.	34,494	4,300,882	34,726	3,997,460

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

RAVALLI	1931	County Total	1932	County Total
Montana Power Company	170,785		145,278	
Mt. States Tel. & Tel. Co.	145,551		161,507	
Nor. Pacific, Bitter Root Br.	1,155,970		1,065,608	
Bitter Root Branch Extension	136,706		102,732	
Western Union Telegraph Co.	3,342	1,911,154	3,302	1,778,427

RICHLAND	1931	County Total	1932	County Total
Great Nor. Snowden-Sidney Br.	260,180		238,385	
Newlon West Branch	710,160		651,157	
Montana-Dakota Power Co.	583,662		597,825	
Mt. States Tel. & Tel. Co.	57,739		63,327	
Nor. Pacific, Glendive East Line	811,498		776,126	
Western Union Telegraph Co.	2,908		2,987	
Ferry, Behlen Bros.				
Culbertson, Mont.	500		500	
Ferry, Larson, Brockton, Mont.	500	2,457,717	500	2,330,807

ROOSEVELT	1931	County Total	1932	County Total
Farmers & Merchants Tel. Co.	825		825	
Farmers Tel. Co., Froid	3,389		3,089	
Great Nor. Ry. Co., Main Line	5,467,024		5,032,327	
Bainville Branch	653,934		600,185	
Snowden-Sidney Branch	40,129		36,768	
Montana-Dakota Power Co.	252,167		246,496	
Mt. States Tel. & Tel. Co.	96,119		110,547	
Ferry, Behlen Bros.				
Culbertson, Mont.	500		500	
Ferry, Larson, Brockton, Mont.	500		500	
Ferry, "White City,"				
Wolf Point, Mont.	1,000		1,000	
Ferry, Hagen, Wolf Point, Mont.	500		500	
Ferry, Hilger, Poplar, Mont.	500	6,517,187	500	6,034,337

ROSEBUD	1931	County Total	1932	County Total
American Tel. & Tel. Co.	68,019		68,019	
C. M. St. P. & P. RR. Co., Main Line	4,299,031		3,950,206	
Montana Power Company	27,715		27,850	
Mountain States Power Co.	69,711		78,416	
Mt. States Tel. & Tel. Co.	10,360		14,771	
Nor. Pacific Ry. Co., Main Line	2,485,138		2,232,206	
Rosebud Branch ...	965,466		888,723	
Western Union Telegraph Co.	51,734	8,010,174	55,062	7,405,253

SANDBERG	1931	County Total	1932	County Total
Montana Power Company	338,391		339,882	
Mt. States Tel. & Tel. Co.	23,932		30,145	
Nor. Pacific Ry. Co., Main Line	6,629,847		6,114,546	
St. Regis Line ...	559,309		515,745	
Polson Branch ...	85,144		78,360	
Western Union Telegraph Co.	109,025	7,745,618	111,567	7,190,245

SHERIDAN	1931	County Total	1932	County Total
Farmers Tel. Co., Froid	\$ 865	\$ 865	\$ 865	\$ 865
Great Nor. Bainville Branch	899,156		825,600	
Plentywood West Branch	719,196		660,083	
M. St.P. & S. St. M. Ry. Co.				
Flaxton Branch ...	528,948		488,996	
Montana-Dakota Power Co.	149,590		138,330	
Mt. States Tel. & Tel. Co.	53,177	2,341,932	59,947	2,173,821

SILVER BOW	1931	County Total	1932	County Total
American Tel. & Tel. Co.	42,788		47,469	
B. A. & P. Ry. Co., Main Line	1,003,750		887,114	
Main Line Spurs ...	49,520		43,949	
Spurs, B. H. Line ...	638,960		565,941	
Siding at Rocker ...	1,121		1,098	
C. M. St. P. & P. RR. Co., Main Line	1,981,579		1,820,580	
Great Northern, Havre-Butte Line	428,344		391,718	
Montana Power Company	1,512,279		2,342,428	
Montana Southwestern Ry. Co.	5,107		5,107	
Mt. States Tel. & Tel. Co.	673,830		671,079	
Northern Pacific, Butte Line ...	685,899		632,598	
Montana Union Line ...	1,079,508		1,003,806	
Oregon Short Line RR. Co., Main Line	1,365,864		1,253,475	
Postal Telegraph-Cable Co.	17,576		21,162	
Western Union Telegraph Co.	48,204	9,534,316	47,940	9,735,464

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

STATE	1931	County Total	1932	County Total
STILLWATER				
Absarokee Telephone Co.	4,975		4,975	
American Tel. & Tel. Co.	62,500		62,500	
Billings Gas Co.	14,735		16,565	
Farmers Co-op Tel. Co., Reed Point	1,330		1,330	
Montana Power Company	147,017		341,983	
MT. States Tel. & Tel. Co.	71,496		79,904	
Nor. Pacific Ry. Co., Main Line	2,115,824		1,982,726	
Lake Basin Branch	256,338		236,620	
Western Union Telegraph Co.	17,591	2,753,809	17,966	2,773,569
SWEET GRASS				
American Tel. & Tel. Co.	57,557		56,951	
Farmers Co-op Tel. Co., Reed Point	604		604	
Montana Power Company	106,404		503,400	
MT. States Tel. & Tel. Co.	39,473		44,959	
Nor. Pacific Ry. Co., Main Line	2,082,012		1,921,300	
Western Union Telegraph Co.	16,523	2,333,573	16,837	2,574,051
TETON				
American Tel. & Tel. Co.	16,097		16,097	
Brady Irrigation Co.	2,727		2,727	
C. M. St. P. & P. RR. Co., Great Falls-Agawam				
Great Nor. Shelby-Billings Br. Power Branch	133,155		460,814	
Montana Power Company	1,368,112		1,256,662	
Montana Power Company	1,295,775		1,191,883	
MT. States Tel. & Tel. Co.	169,927		78,652	
Northwest States Utilities Co.	52,195		68,415	
Pondera Pipe Line Co.	71,078		61,781	
Pondera Water Co.	900		900	
Texas Pacific Coal & Oil Co.	84		84	
Western Union Telegraph Co.	289		289	
Western Union Telegraph Co.	6,189	3,416,530	6,230	3,851,531
TOOLE				
American Tel. & Tel. Co.	26,155		26,155	
Great Nor. Ry. Co., Main Line	2,884,139		2,648,763	
Shelby-Billings Branch Sweet Grass Branch	588,757		510,621	
Sweet Grass Branch	1,109,460		1,017,007	
Great Northern Utilities Co.	120,624		136,980	
Montana Cities Gas Co.	527,375		452,429	
MT. States Tel. & Tel. Co.	65,811		82,176	
Northwest States Utilities Co.	271,600		290,538	
Western Union Telegraph Co.	3,111	5,600,092	3,070	5,197,739
TREASURE				
American Tel. & Tel. Co.	43,896		43,896	
MT. States Tel. & Tel. Co.	12,158		13,848	
Nor. Pacific Ry. Co., Main Line	1,515,121		1,121,944	
Western Union Telegraph Co.	34,727	1,636,202	34,962	1,517,650
VALLIAGE				
Bowdoin Utilities Co.	\$ 173,550		\$ 191,187	
Great Nor. Ry. Co., Main Line	\$ 132,153		\$ 1081,685	
Scobey-Glacier Line	224,850		206,862	
Montana Power Company	162,332		164,078	
MT. States Tel. & Tel. Co.	70,148		80,776	
Western Union Telegraph Co.	7,652		7,743	
Ferry, Ferguson, Lissums, Mont.	500		500	
Ferry, Smith, Frazer, Mont.	500		500	
Ferry, Holdeman, Oswego, Mont.	500	5,072,485	500	4,733,831
WHEATLAND				
C. M. St. P. & P. RR. Co., Main Line Main Line (Electrified)	949,118		872,107	
Harlowton-Lewistown Branch	1,309,288		1,199,861	
Great Nor. Shelby-Billings Br.	613,160		562,935	
Montana Power Company	1,259,333		1,156,398	
MT. States Tel. & Tel. Co.	214,792		231,324	
Western Union Telegraph Co.	39,506		40,276	
Western Union Telegraph Co.	2,897	1,418,004	2,826	1,065,727

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

WIBAUN	1931	County Total	1932	County Total
American Tel & Tel Co.	15,928		15,928	
Montana-Dakota Power Co.	142,555		148,184	
Mont.-Dakota Utilities Co.	172,155		152,592	
Mt. States Tel & Tel Co.	12,831		11,172	
Nor. Pacific Ry. Co., Main Line	61,224		889,368	
Colie Branch	55,168		51,000	
Shepherd Telephone Co., Long	2,680		2,080	
Western Union Telegraph Co.	19,685	1,395,226	197,337	1,393,364

**YELLOWSTONE**

American Tel & Tel Co.	4,769.3		123,019	
Billings Gas Co.	50,718		10,718	
C. B. & Q. RR Co., Helena Branch	1,024,196		944,906	
Gallatin Natural Gas Co.	280,667		262,922	
Great N.W. Sheffy-Billings Bldg.	1,792,250		1,643,152	
Montana Power Company	802,639		746,019	
Mt. States Tel & Tel Co.	166,127		163,717	
Nor. Pacific, Rocky Fork Branch	163,206		150,552	
Lake Basin Branch	14,167		86,923	
Billings & Central Montana Main Line	14,374		16,954	
Western Union Telegraph Co.	125,903	10,007,875	127,570	9,282,565

### TOTAL ASSESSMENTS BY COUNTIES—1931

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## REPORT OF STATE BOARD OF EQUALIZATION

Public Utility Allocations by State Board of Equalization							TOTAL VAL. OF COUNTY		
Total Assessments by County Assessors			Assessed Value			Taxable Value	Assessed Value	Taxable Value	Assessed Value
			\$				\$		\$
Assessments of Net Proceeds of Mines by State Board of Equalization									
Assessed and Taxable Value									
Beaverhead	\$ 15,004,360	\$ 4,687,905	\$ 1,600,224	\$ 1,600,187	\$ 19,006,524	\$ 6,039,795	\$ 14,705,509	\$ 4,877,863	
Big Horn	16,752,332	2,125,726	1,632,576	1,850,187	21,322,955	6,741,250	16,376,329	2,140,250	
Blaire	17,281,347	5,150,649	3,925,317	1,564,529	26,292	3,434	21,854,267	3,140,486	
Broadwater	6,694,869	1,368,820	1,368,626	1,470,916	10,576,329	2,049,838	9,807	2,049,838	
Cackson	16,571,952	5,090,295	5,090,295	2,028,934	19,476,070	5,090,295	21,854,267	3,140,486	
Carter	9,191,585	2,771,013	2,625	1,650	5,550	1,194,460	2,772,343	5,397,623	
Cascade	10,890,614	3,049,387	16,916,404	1,317,799	85,655	119,802,924	30,336,416	5,397,330	
Chouteau	24,652,454	7,218,767	5,753,362	2,306,506	...	1,438,240	4,661,852	4,273	
Custer	22,272,500	6,611,081	5,440,554	2,167,622	...	2,713,454	11,160,324	8,787,302	
Daniels	9,423,520	2,681,593	1,260,541	504,215	4,079	10,508,140	3,189,887		
Dawson	18,018,645	5,331,665	4,915,470	1,963,187	744	7,998,559	16,224,142	16,224,142	
Deer Lodge	11,518,052	3,443,523	3,275,660	1,306,552	...	121,288	33,823,282	11,709,435	
Fallon	32,990,128	9,166,393	4,999,264	1,690,299	9,632	1,404,024	11,160,324	11,160,324	
Fergus	29,090,076	8,532,175	7,892,329	3,156,933	20,327	37,002,731	11,709,435		
Gallatin	52,723,694	9,520,166	9,231,519	3,677,582	84,434	42,039,887	13,282,682		
Gartrell	13,339,924	4,012,319	5,376	2,150	1,07	13,345,104	4,014,576		
Hager	7,405,928	1,705,031	4,518,000	1,801,201	123	11,624,051	3,009,355		
Golden Valley	4,926,462	1,521,025	3,286,227	1,313,191	307	8,121,996	2,838,523		
Granite	5,258,378	1,699,121	4,031,585	1,612,611	19,057	9,309,020	3,210,789		
Hill	26,265,788	7,666,923	5,239,314	2,984,156	3,216	31,508,308	9,752,305		
Jefferson	5,828,151	1,795,621	7,124,085	4,478,467	3,011	13,557,637	4,886,320		
Judith Basin	16,973,655	5,059,239	4,575,384	1,825,003	1,331	21,550,370	6,880,863		
Lake	11,650,286	3,420,741	6,270,912	6,501,804	...	13,727,298	1,071,545		
Leigh & Clark	48,718,121	12,916,498	6,166,974	2,463,580	947	54,886,042	15,381,025		
Liberty	5,626,340	1,661,671	1,569,971	627,289	1,373	7,198,284	2,290,333		
Lincoln	9,525,449	2,827,821	5,299,391	2,916,556	...	16,816,410	5,714,380		
Madison	13,777,981	4,182,800	2,672,774	1,061,521	48,038	16,478,743	5,298,359		
Mt.aine	15,610,288	4,655,016	3,911,887	1,567,455	387	16,002,562	1,814,388		
Meagher	10,255,068	3,082,354	2,712,223	1,083,752	183,255	12,987,290	4,168,106		
Mineral	2,014,095	619,561	7,194,945	2,997,768	9,509,040	3,617,329			
Missoula	11,590,716	3,108,512	3,421,244	1,730,970	200,601	5,032,850	5,032,850		
Park	9,966,361	3,091,631	2,872,599	1,140,658	1,140,658	12,639,561	4,419,716		
McCone	6,557,190	1,983,119	4,960,716	1,970,747	1,970,747	2,660,562	2,660,562		
Phillips	14,221,134	4,218,468	1,254,466	1,697,466	4,271	18,474,805	5,920,905		
Pondera	14,217,860	4,091,636	2,316,752	9,19,276	618,475	17,263,087	5,712,384		
Powder River	9,837,887	3,091,621	9,807	2,099	9,807	9,869,793	3,009,648		
Power	12,916,157	3,274,327	6,124,423	2,444,638	8,243	19,042,839	6,195,318		
Prairie	10,350,054	3,294,476	4,300,882	4,300,882	1,720,354	15,250,926	5,014,824		

## REPORT OF STATE BOARD OF EQUALIZATION

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Ravalli	15,150,602	4,479,478	1,311,451	756,519	17,062,056
Richland	16,216,887	4,777,526	2,417,477	983,097	18,677,466
Roosevelt	12,313,672	3,560,254	6,575,187	2,666,872	1,532
Rosebud	12,718,565	4,210,617	8,910,174	3,204,070	751,951
Sanders	14,175,198	3,786,814	7,715,618	3,095,758	5,365
Sheridan	15,911,162	6,921,196	2,314,832	936,772	4,764
Silver Bow	78,518,366	24,332,263	9,633,316	3,722,554	19,357,858
Stillwater	11,567,598	3,393,924	2,753,809	609,668	8,866,250
Sweet Grass	12,239,472	3,613,118	5,232,573	930,329	16,215
Teton	17,358,649	5,009,471	5,116,530	1,362,334	1,055,015
Toole	13,921,630	4,144,582	5,600,092	2,240,627	26,775,787
Treasure	14,557,395	1,568,244	1,626,202	1,911,841	2,136,462
Valley	20,955,537	6,058,610	5,072,185	654,180	6,192,594
Wheatland	11,518,002	3,357,339	1,118,001	1,762,180	7,010,288
Yellowstone	6,026,616	1,800,079	1,295,226	558,090	1,532,006
THE STATE.	81,055,210,278	\$206,914,212	\$2,068,823,305	\$ 98,358,775	\$ 1,204,425,207
					\$110,624,611

## REPORT OF STATE BOARD OF EQUALIZATION

## TOTAL ASSESSMENT BY COUNTIES—1932

## Assessment of Net

	Total Assessments		Public Utility Allocations		TOTAL VALUATION		Class of County for 1933-1934	
	By County Assessors	Taxable Value	Assessed Value	Taxable Value	Assessed and Taxable Value	Assessed Value		
Benton	\$ 13,546,162	\$ 1,081,355	\$ 3,705,290	\$ 1,482,115	\$ 11,451,452	\$ 6,562,470	6	
Bing Horn	8,980,741	6,677,472	4,289,921	1,713,166	6,593,662	4,390,638	7	
Blaine	12,931,950	3,819,445	3,639,370	1,450,682	2,636	5,322,163	6	
Broadwater	6,202,751	1,840,460	3,430,652	1,370,504	2,368	3,13,332	4	
Carbon	14,593,190	4,500,669	5,007,694	1,996,422	211,48	6,708,339	6	
Carter	8,493,278	2,544,221	2,625	1,050	8,495,903	2,545,261	7	
Cascade	10,614,784	28,976,812	10,348,917	1,089,820	110,963,405	33,133,273	7	
Chouteau	21,280,073	6,258,582	5,533,428	2,137,099	26,634,023	8,396,299	6	
Custer	20,808,303	6,301,889	5,074,744	2,024,217	20,823,476	8,225,476	6	
Daniels	8,654,482	2,617,846	1,180,798	471,486	9,837,047	2,990,298	7	
Dawson	1,547,9486	4,570,932	1,595,378	1,834,777	221	20,075,085	6,405,880	6
Deer Lodge	29,719,562	8,726,435	3,349,738	1,329,659	32,099,301	10,066,091	5	
Fallon	10,831,349	2,280,681	1,639,595	1,055,814	116,333	4,552,128	7	
Fergus	25,942,021	8,856,068	1,622,971	1,840,108	11,538	34,576,530	10,708,013	5
Flathead	26,379,196	7,695,570	7,043,331	2,921,730	7	33,681,521	10,617,360	5
Gallatin	41,691,600	9,272,005	8,799,381	3,495,839	10,481,981	12,768,811	5	
Glacier	12,521,730	3,758,520	5,3349	2,140	12,532,210	3,846,761	7	
Golden Valley	6,885,900	2,000,032	1,600,615	1,840,214	5,550	11,194,055	3,845,825	8
Granite	1,532,867	1,408,442	3,002,190	1,439,888	198	1,433,215	2,006,663	7
Hill	5,422,174	1,548,077	3,735,331	1,491,049	76,57	8,852,155	3,116,883	7
Jefferson	13,916,280	1,695,965	1,131,611	2,819,575	2,335	1,556,210	4,547,803	4
Lake	11,243,766	1,491,445	1,26,703	1,681,186	345	1,445,428	5,386,126	6
Lewis & Clark	16,695,812	12,299,276	7,889,166	2,107,120	821	1,497,716	3,945,070	7
Liberty	5,265,163	1,551,821	1,511,071	1,910,021	2,017	27,586,939	8,581,837	6
Lincoln	8,566,205	2,286,324	6,702,935	2,680,189	19,348	1,556,582	2,171,558	7
Madison	12,722,554	5,861,001	2,511,732	1,001,898	3,065	1,523,617	5,211,303	6
McConaughay	13,912,064	4,155,765	3,61,734	1,44,694	109	1,517,551	1,805,961	7
Mineral	9,063,848	2,723,491	2,499,898	998,869	130,117	1,273,907	1,298,768	4
Missoula	1,936,673	572,507	6,924,659	2,759,317	1,463,146	1,456,732	3,314,851	5
Park	3,419,310	10,13,836	8,721,223	2,158,121	1,016,594	4,166,535	13,573,181	5
Petroleum	2,517,724	2,827,894	2,647,774	1,967,437	1,971,183	1,615,399	4,068,288	7
Phyllis	11,323,957	3,264,838	3,916,743	1,571,834	30,363	1,501,063	1,877,035	7
Pondera	13,019,656	3,816,711	2,518,121	1,016,594	20,422	1,823,199	5,019,887	6
Musselshell	8,917,988	2,729,737	7,939	3,176	8,917,988	2,729,737	6,072,313	7
Powell	12,118,536	3,641,150	6,325,037	2,523,884	3,349	18,476,922	6,076,683	6
Traffic	9,270,188	2,773,826	3,997,460	1,398,190	13,217,618	1,322,2316	1	

## REPORT OF STATE BOARD OF EQUALIZATION

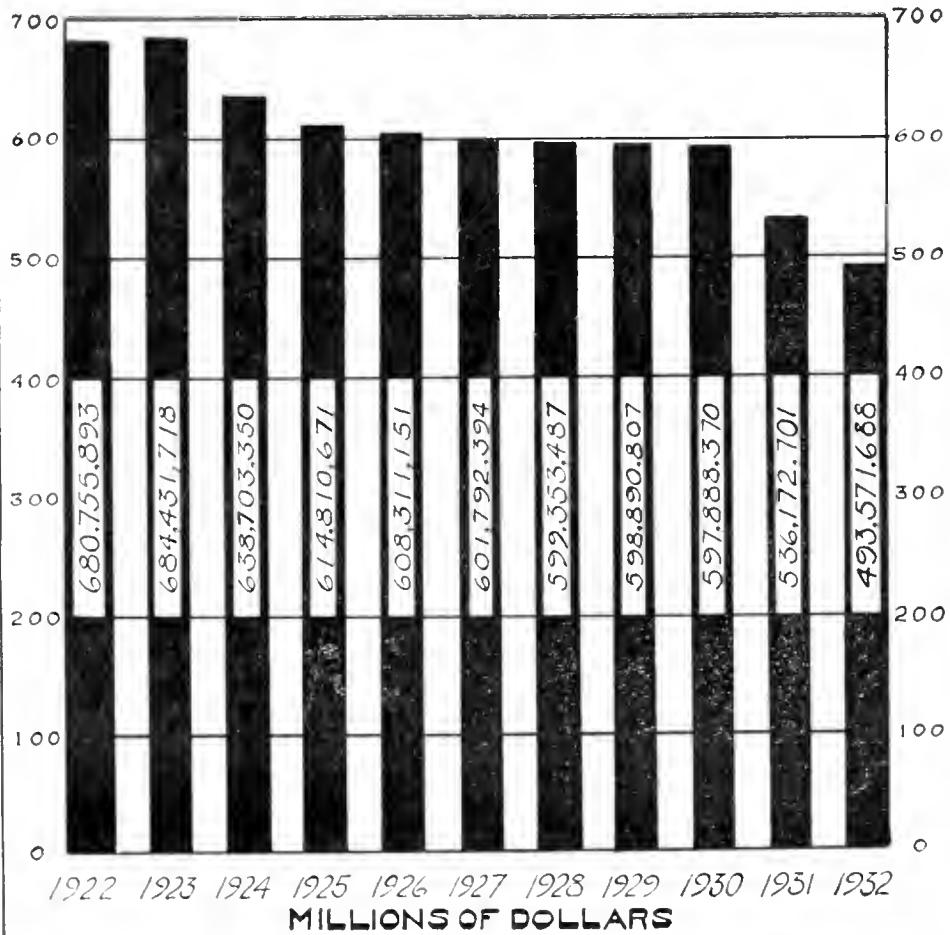
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Ravalli...	1,173,966	1,778,427	764,634	1,963,518	1,878,000
Richland	4,176,888	2,330,807	930,075	1,041	7
Roosevelt	11,674,952	6,034,397	2,012,187	1,320	16,467,728
Rosebud...	12,522,704	3,820,600	2,405,253	2,795,160	16,700,659
Sanders...	12,139,713	3,521,974	1,190,245	2,803,559	19,350,735
Sheridan	15,730,262	4,506,663	2,173,821	868,571	2,506
Silver Bow	69,441,225	19,149,320	9,735,161	3,810,148	79,176,687
Stillwater	10,866,855	3,175,873	2,573,569	1,165,996	12,595,553
Sweet Grass	10,111,246	3,003,858	2,574,051	1,026,558	12,121,231
Teton	14,249,868	1,160,369	3,851,531	1,536,742	5,796
Toole	12,603,870	3,796,772	5,197,739	2,670,093	825,150
Treasure-	1,416,335	1,329,413	1,517,650	2,607,059	1,626,759
Valley	1,652,898	5,697,476	1,733,831	1,887,059	5,963,985
Wheatland	9,614,587	2,863,240	4,065,727	1,621,676	7,618
Wibaux	5,819,840	1,758,457	1,363,361	529,728	740
Yellowstone	5,290,892	15,319,272	9,282,565	3,671,106	62,351,455
THE STATE	895,437,321	8278,444,699	8,236,288,897	894,092,796	\$1,193,412,169
					\$375,283,446

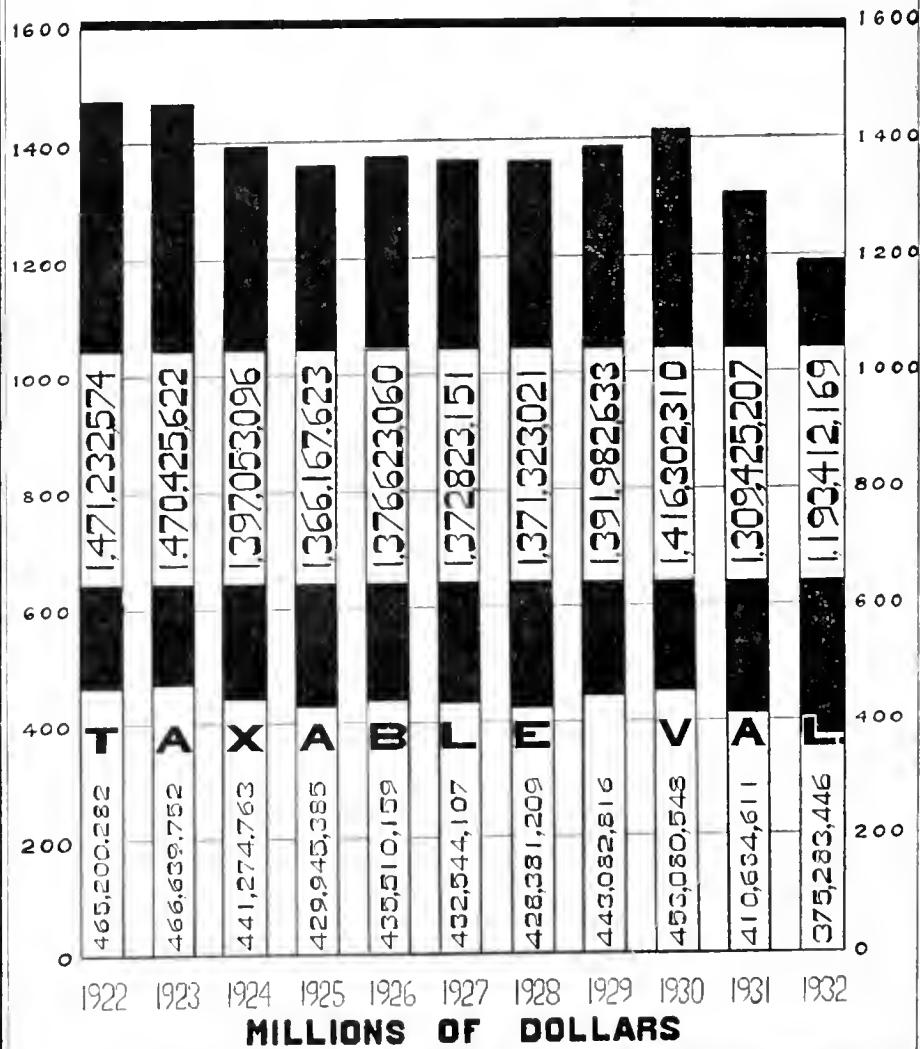
**ASSESSED AND TAXABLE VALUES OF EACH KIND OF PROPERTY AND PERCENTAGE EACH ITEM BEARS TO TAXABLE VALUE OF THE STATE FOR YEARS 1931 AND 1932.**

		1931			1932		
		Assessed Value	Taxable Value	Percentage to Total	Assessed Value	Taxable Value	Percentage to Total
<b>ESTATE AND IMPROVEMENTS</b>		\$ 65,511,541	\$ 13,062,462	4.64%	\$ 5,910,092	\$ 16,822,728	4.74%
Irrigated Lands		61,528,203	6,458,761	15.60%	111,750,136	57,591,519	53.36%
Non-Irrigated Tillable Lands		1,227,963,107	36,888,932	3.0%	110,513,739	33,285,414	8.86%
Grazing Lands		56,231,707	16,885,112	4.11%	3,793,971	1,138,191	3.00%
State Lands Under Contract		4,306,621	1,291,986	3.15%	5,475,894	1,634,938	4.35%
Improvements on Above		460,634,179	138,187,253	33.65%	120,644.72	126,181,342	33.62%
<b>TOTAL All Farm Lands and Improvements</b>		16,268,855	4,988,657	1.21%	15,002,454	4,681,036	1.24%
Timber Lands		1,642,997	972,899	0.91%	3,037,426	2,511,228	0.67%
Waste Lands		3,666,027	1,105,808	3.0%	3,015,940	90,915,928	2.41%
Industrial Sites		4,781,038	14,340,311	3.49%	47,229,382	14,229,382	3.79%
Improvements on Industrial Sites		1,417,726	1,417,726	100%	1,383,646	1,383,646	100%
Patented Mining Claims		3,672,749	1,101,825	3.0%	1,094,688	2,911,705	2.91%
Improvements on Mining Claims		1,099,130	1,099,130	100%	1,042,705	1,042,705	100%
Mineral Reservations		75,947,666	23,384,300	30.69%	67,475,574	20,301,772	34.41%
City and Town Lots		161,291,695	49,620,482	11.99%	18,424,143	12,490,933	12.49%
Improvements on City and Town Lots		778,321,972	236,258,391	57.29%	721,658,070	218,495,869	58.22%
<b>TOTAL All Real Estate and Improvements</b>		5,325,136	2,445,045	5.95%	33,133	1,945,745	5.85%
<b>LIVESTOCK</b>		13,756,683	4,375,561	31.14%	2,361,724	2,361,724	51.19%
Horses		33,378,442	11,262,147	34.45%	24,868,068	8,289,356	6.22%
Sheep		696,602	232,201	2.71%	21,963,557	8,976,355	2.06%
Cattle		519,450	173,150	3.33%	574,169	1,247,233	0.32%
Swine		55,636,213	18,552,164	4.51%	38,562,232	12,820,741	3.41%
Miscellaneous							
<b>TOTAL All Livestock</b>		14,878,133	2,965,627	7.22%	13,665,553	2,723,051	7.28%
<b>PERSONAL PROPERTY OTHER THAN LIVESTOCK:</b>		3,162,857	2,620,657	8.15%	2,528,677	4,457,735	1.45%
Household Furniture		1,553,932	310,768	2.0%	1,310,104	2,68,024	0.71%
Watches, Clocks, Jewelry		2,632,744	530,749	2.19%	2,307,521	473,504	1.24%
Radios, Electric Refrigerators & Washing Machines		18,212,508	3,642,502	8.87%	11,118,678	2,943,735	7.85%
Carriages, Wagons, etc.		36,969,846	6,193,969	17.03%	23,116,692	4,683,136	1.94%
Farm Machinery		52,445	10,489	2.0%	48,190	8,190	0.02%
Automobiles and Trucks		9,900,950	69,304	0.17%	688,189	48,194	0.13%
Playing Machines		39,082,189	13,027,396	3.17%	33,300,617	11,300,872	3.01%
Grain, Hay and other Agricultural Products		5,483,135	1,827,732	1.44%	4,460,115	1,653,372	4.41%
Goods, Wares and Merchandise		21,658,119	4,947,436	1.58%	29,559,559	6,107,865	1.62%
Furniture and Fixtures		8,759,551	2,627,865	3.0%	4,192,755	2,215,826	3.95%
Manufacturing Machinery, Tools, etc.		2,393,153	2,718,036	1.75%	2,786,897	6,686,069	1.83%
Mining Machinery, Tools, etc.		32,335,783	2,035,505	6.7%	27,895,497	1,895,265	5.05%
Dredging Rigs, etc.		31,119,961	1,245,784	0.30%	35,9,062	1,436,548	0.38%
Solvent Creditors		3,130,300	1,325,200	4.0%	2,905,642	1,162,219	3.10%
Professional Libraries		6,209,476	1,862,843	4.54%	5,592,150	1,617,615	4.31%
Hotel Furniture and Fixtures		5,443,703	1,633,111	3.98%	4,332,187	1,480,556	3.95%
Monetary Capital of State Banks		2,727,558	1,435,003	4.0%	3,667,925	1,447,170	3.03%
Telphone Lines, Local		21,355,340	6,660,727	1.62%	Various	6,981,033	1.86%
All Other Personal Property		53,101,993	53,101,993	100%	19,257,019	47,128,686	12.55%
<b>TOTAL All Personal Property Other Than Livestock</b>		1,057,210,278	306,914,712	74,741	4,543,377,521	278,441,699	74.19%
Allocations of Public Utilities by State Board of Equalization		246,823,305	98,358,775	23.95%	236,388,897	24,092,496	25.07%
Net Proceeds by State Board of Equalization		5,361,624	1,306	100%	2,745,951	2,745,951	100.00%
<b>GRAND TOTAL All Assessments</b>		\$ 11,039,425,207	\$ 110,634,611	100.00%	\$ 37,752,283,416	\$ 1,192,112,169	100.00%

# ASSESSMENTS OF REAL ESTATE AND IMPROVEMENTS OTHER THAN CITY AND TOWN LOTS 1922 TO 1932 INCLUSIVE



# TOTAL ASSESSED & TAXABLE VALUATION OF MONTANA 1922 — 1932



## REPORT OF STATE BOARD OF EQUALIZATION

79

## TAXES LEVIED IN MONTANA, 1931 AND 1932

	1931	1932
ASSESSED VALUATION OF STATE	1,309,425,267	\$1,195,412,169
TAXABLE VALUATION OF STATE	110,634,641	375,283,446
<b>AMOUNTS LEVIED</b>		
STATE		
General	821,104	750,518
University	1,026,396	938,127
Educational Bonds	340,793	312,406
Livestock Funds	65,686	15,256
	<hr/>	<hr/>
	\$ 2,253,979	\$ 2,016,307
COUNTIES		
General	3,700,844	3,192,134
Road	953,133	770,859
Bridge	545,721	489,744
Poor	1,582,274	1,604,822
Bond Interest and Sinking	2,234,189	2,154,134
County Fair	178,282	122,976
County Library	34,146	31,612
Farm Bureau	35,209	20,818
Miscellaneous	147,072	202,558
Per Capita Poor—\$2.00	160,904	119,726
Per Capita Road—\$2.00	87,948	84,981
	<hr/>	<hr/>
	\$ 9,660,022	\$ 9,123,464
SCHOOLS		
General	2,610,129	2,396,514
High Schools	3,262,242	3,121,283
District Schools	5,512,030	4,876,535
	<hr/>	<hr/>
	\$ 11,384,401	\$ 10,394,332
MISCELLANEOUS		
Special Road Districts	22,658	23,203
Fire Districts	19,278	9,175
Hail Insurance	21,535	54,281
Drainage and Irrigation	896,852	689,872
Other	19,332	7,333
	<hr/>	<hr/>
	\$ 970,655	\$ 814,167
TOTAL ALL TAXES EXCEPT CITIES AND TOWNS	24,269,057	22,378,276
CITIES AND TOWNS		
General	2,382,094	2,746,139
Special Improvements	1,110,000	1,229,350
	<hr/>	<hr/>
	\$ 3,492,094	\$ 3,975,489
GRAND TOTAL ALL TAXES ALL PURPOSES	\$ 28,661,148	\$ 26,353,759

## REPORT OF STATE BOARD OF EQUALIZATION

## TAXES LEVIED FOR STATE PURPOSES—1931

	General Fund 2,000 Mills	University Fund 2,500 Mills	Educational Bonds 6,833 Mills	Total 5,333 Mills	Livestock 3,500 Mills	Total of all State Taxes
Beaverhead	\$ 12,140	\$ 15,175	\$ 5,056	\$ 32,371	\$ 3,072	\$ 35,443
Big Horn	9,756	12,195	4,063	26,011	2,592	28,606
Blaine	13,495	16,868	5,620	35,983	2,071	38,057
Broadwater	6,879	8,599	2,864	18,342	742	19,084
Carbon	14,628	18,285	6,092	39,005	1,093	40,098
Carter	5,545	6,934	2,300	14,776	2,072	16,848
Cascade	70,795	88,493	29,486	188,774	2,198	190,972
Chouteau	19,048	23,810	7,933	50,791	2,036	52,827
Custer	17,575	21,368	7,320	46,863	1,820	48,683
Daniels	6,380	7,975	2,660	17,015	560	17,575
Dawson	14,598	18,246	6,079	38,923	1,039	39,962
Deer Lodge	20,445	25,552	8,516	54,513	327	54,840
Fallon	9,320	11,650	3,880	24,850	924	25,774
Fergus	22,921	28,650	9,550	61,121	2,371	63,492
Flathead	23,418	29,274	9,754	62,446	650	63,096
Gallatin	26,563	33,206	11,064	70,833	1,516	72,349
Garfield	8,029	10,036	3,344	21,409	1,566	22,975
Glacier	7,818	9,773	3,256	20,847	1,020	21,867
Golden Valley	5,677	7,096	2,365	16,138	846	15,784
Granite	6,421	8,027	2,675	17,123	569	17,692
Hill	19,505	24,381	8,098	51,984	907	52,891
Jefferson	9,735	12,170	4,055	25,960	640	26,600
Judith Basin	13,762	17,202	5,731	36,695	1,295	37,990
Lake	8,143	10,179	3,392	21,714	824	22,538
Lewis & Clark	30,762	38,453	12,812	82,027	1,428	83,455
Liberty	1,593	5,741	1,913	12,247	511	12,758
Lincoln	11,482	14,352	4,785	30,619	203	30,822
Madison	10,597	13,246	4,115	28,258	1,981	30,239
McCone	9,628	12,035	4,010	25,673	1,916	26,719
Meagher	8,336	10,422	3,172	22,230	1,386	23,616
Mineral	7,175	8,968	2,988	19,131	49	19,180
Missoula	30,613	38,304	12,762	81,709	525	82,234
Musselshell	8,899	11,124	3,706	23,729	670	24,399
Park	17,571	21,364	7,318	46,853	1,112	47,995
Petroleum	5,201	6,502	2,166	13,869	681	14,550
Phillips	11,840	14,800	4,932	31,572	1,588	33,160
Pondera	11,124	14,281	4,741	30,116	1,015	31,461
Powder River	6,006	7,519	2,506	16,031	2,039	18,130
Powell	12,390	15,189	5,160	33,039	1,176	34,215
Prairie	10,029	12,536	4,177	26,712	1,027	27,739
Ravalli	10,380	12,974	4,323	27,657	1,210	28,847
Richland	11,527	14,409	4,801	30,737	826	31,563
Roosevelt	12,337	15,422	5,138	32,897	921	33,818
Roseland	16,339	20,121	6,781	43,541	1,683	45,225
Sanders	13,777	17,221	5,738	36,736	581	37,317
Sheridan	11,725	14,657	4,884	31,266	951	32,226
Silver Bow	51,331	64,165	21,379	136,875	367	137,242
Stillwater	9,011	11,268	3,751	24,036	1,173	25,209
Sweet Grass	9,086	11,358	3,786	24,230	1,369	25,549
Teton	12,791	15,989	5,327	34,107	1,639	35,746
Toole	16,592	20,741	6,913	44,246	895	45,141
Treasure	1,045	5,057	1,685	10,787	383	11,179
Valley	16,170	20,210	6,711	43,094	1,494	44,588
Wheatland	10,280	12,850	3,165	26,295	1,012	27,307
Wibaux	4,724	5,906	1,967	12,597	436	13,033
Yellowstone	11,844	52,268	17,422	111,504	1,633	113,137
THE STATE	\$821,104	\$1,026,396	\$310,793	\$2,188,293	\$ 65,686	\$2,253,979

## TAXES LEVIED FOR STATE PURPOSES—1932

	General Fund	University Fund	Education Bonds	Total	Laws 1931	Total
	2,000 Mills	2,500 Mills	0.833 Mills	3,333 Mills	3,500 Mills	State Taxes
Beaverhead	\$ 11,127	\$ 13,969	\$ 4,634	\$ 29,670	\$ 2,086	\$ 31,756
Big Horn	8,781	10,976	3,657	23,414	1,634	25,048
Blaine	10,645	13,305	4,433	28,381	1,498	29,881
Broadwater	6,427	8,033	2,677	17,137	1,525	17,662
Carbon	13,417	16,771	5,570	35,758	2,736	38,493
Chouteau	5,090	6,363	2,120	13,573	1,251	14,824
Custer	66,267	82,833	27,610	176,710	1,331	178,044
Dawson	16,792	20,990	6,996	44,778	1,535	46,312
Deer Lodge	16,452	20,565	6,552	47,569	1,628	49,891
Douglas	5,981	7,476	2,491	15,948	1,459	16,497
Fergus	12,812	16,914	5,336	34,162	1,752	34,914
Flood	20,132	25,165	8,385	53,682	2,555	53,937
Gallatin	8,900	11,120	3,701	23,721	1,701	24,422
Garfield	21,412	26,165	8,918	57,035	1,492	58,527
Glacier	21,224	26,543	8,844	56,621	1,551	57,172
Granite	5,537	31,922	10,636	68,095	1,193	69,291
Hill	7,522	9,402	3,132	20,056	1,719	20,775
Jefferson	7,691	9,614	3,203	20,508	1,346	21,854
Judith Basin	5,213	6,516	2,172	13,901	1,395	14,296
Lake	6,239	7,792	2,557	16,588	1,434	17,062
Lewis and Clark	17,140	21,414	7,147	45,701	1,696	46,397
Liberty	9,096	11,370	3,788	24,254	1,474	24,728
Lincoln	11,672	14,590	4,861	31,123	1,968	32,094
Madison	7,889	9,862	3,286	21,037	1,655	21,502
Meagher	30,815	38,518	12,823	82,156	1,056	83,212
Mineral	4,349	5,437	1,647	11,433	1,367	11,800
Missoula	10,428	13,035	4,345	27,808	1,688	27,976
Musselshell	9,732	12,165	4,055	25,932	1,354	27,306
Park	8,597	10,746	3,581	22,924	1,721	23,648
Petroleum	7,445	9,207	3,101	19,753	961	20,714
Phillips	6,684	8,355	2,784	17,823	1,344	17,857
Pondera	27,147	33,934	11,307	72,388	1,889	72,777
Powder River	10,136	16,171	3,389	21,696	1,534	22,150
Powell	16,009	20,011	6,670	42,680	1,004	43,694
Prairie	3,423	4,279	1,426	9,128	1,372	9,500
Ravalli	9,734	12,168	4,053	25,956	1,244	27,200
Richland	10,693	12,617	4,263	27,573	1,752	27,665
Roosevelt	5,448	6,810	2,269	14,527	1,217	15,744
Rosebud	12,14	15,179	5,059	32,381	825	33,206
Sanderson	8,744	10,936	3,642	23,316	611	23,927
Sheridan	12,195	1,063	26,014	751	26,765	
Sioux	10,215	12,769	4,255	27,239	1,686	27,925
Stillwater	11,602	14,503	4,832	30,937	1,680	31,615
Teton	13,815	18,522	6,149	39,488	824	40,312
Washburn	12,833	16,941	5,345	34,219	1,497	34,716
Yellowstone	10,935	13,669	4,556	29,160	682	29,842
THE STATE	875,518	8938,127	\$ 312,406	\$ 2,001,051	\$ 45,256	\$ 2,046,307
1923	8933,251	\$ 699,369	\$ 421,869	\$ 2,058,050	\$ 68,646	\$ 2,126,695
1924	887,083	665,313	397,641	1,950,043	55,756	2,005,799
1925	859,816	644,862	357,876	1,862,554	56,947	1,919,501
1926	870,996	653,213	355,469	1,879,703	66,329	1,946,032
1927	865,111	648,834	360,229	1,871,171	61,459	1,935,632
1928	856,991	642,743	356,789	1,856,525	68,679	1,925,202
1929	887,093	665,320	369,330	1,921,743	101,499	2,023,242
1930	905,946	679,159	377,289	1,992,694	93,274	2,075,967
1931	821,104	1,026,396	146,793	2,188,293	95,686	2,283,979
1932	750,518	938,127	312,406	2,001,051	45,256	2,046,307

## TAXES LEVIED FOR COUNTY PURPOSES—1931

	<b>General Fund</b>		<b>Road Fund</b>		<b>Bridge Fund</b>		<b>Poor Fund</b>	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	10.50	\$ 63,733	5.00	\$ 24,161	2.00	\$ 12,110	5.00	\$ 30,349
Big Horn	8.00	39,023	1.50	19,387	1.50	7,316	3.50	17,972
Blaine	8.80	59,378	3.50	21,112	3.00	20,242	3.00	20,242
Broadwater	7.25	24,911	5.00	15,626	2.00	6,880	3.75	12,900
Carbon	7.50	54,856	5.00	29,965	2.00	14,628	3.50	25,599
Carter	14.20	39,367	1.17	11,108	3.00	8,317	3.16	8,760
Cascade	5.10	180,526	3.00	57,891	.50	17,699	7.20	251,861
Chouteau	6.50	61,907	1.00	35,453	2.00	13,048	3.00	28,572
Custer	9.00	79,086	7.00	15,993	2.00	17,575	1.50	39,543
Daniels	16.00	51,044	3.00	7,672	1.00	3,190	5.50	17,515
Dawson	12.00	87,583	5.00	27,827	2.00	14,597	3.00	21,895
Deer Lodge	8.00	81,790	5.00	31,495	1.00	10,221	3.50	35,774
Fallon	12.25	57,100	5.00	20,922	1.50	6,989	1.67	7,781
Fergus...	13.00	118,975	5.00	45,270	1.50	17,189	3.50	40,108
Flathead	5.95	69,671	2.00	16,759	1.00	11,709	5.30	62,060
Gallatin	6.00	79,696	5.00	47,230	2.00	26,565	2.50	33,206
Garfield	10.00	40,147	4.00	16,060	2.00	8,031	3.00	12,045
Glacier	10.97	42,885	2.48	9,695	.52	2,032	3.30	12,900
Golden Valley	11.75	33,353	1.25	9,613	.50	—	2.25	6,387
Granite	12.00	38,530	5.00	14,529	.50	1,605	6.00	19,266
Hill...	7.00	68,267	—	—	.50	4,876	3.00	29,257
Jefferson	9.00	43,977	3.00	13,751	1.25	6,108	5.00	24,432
Judith Basin	6.50	44,726	3.00	19,737	1.50	10,321	2.00	13,761
Lake...	15.00	61,073	5.00	16,397	2.00	8,143	3.00	12,214
Lewis & Clark	8.00	123,048	—	—	.50	7,691	3.90	59,986
Liberty	16.00	36,745	3.00	6,593	1.50	3,445	2.00	4,593
Lincoln	8.00	45,958	4.00	19,935	2.00	11,490	3.00	17,231
Madison	10.92	57,810	5.00	24,984	2.00	10,597	3.00	15,895
McCone	10.00	18,142	4.00	18,786	2.00	9,628	2.00	9,628
Meagher	7.00	29,170	—	—	—	—	1.50	6,250
Mineral	7.50	26,855	2.20	7,878	8.00	28,645	3.00	10,742
Missoula	10.00	153,217	1.50	11,916	1.00	15,322	5.50	84,270
Musselshell	12.50	55,623	—	—	1.00	4,450	4.50	20,024
Park...	7.00	61,197	3.00	17,030	2.00	17,571	1.00	35,141
Petroleum	9.00	23,105	—	—	2.00	5,204	1.00	2,600
Phillips	12.00	71,043	5.00	21,162	3.75	22,291	2.00	11,840
Pondera...	12.00	68,519	5.00	24,791	2.00	11,421	2.50	14,281
Powder River	10.00	30,076	2.00	6,015	2.00	6,015	1.50	4,511
Powell	9.25	57,307	2.50	12,947	.50	3,057	2.00	12,390
Prairie	10.00	50,118	2.00	9,295	.50	2,507	1.00	5,015
Ravalli	12.00	62,277	1.00	16,941	2.00	10,379	6.00	31,139
Richland	12.00	69,161	3.00	15,197	2.00	11,527	3.00	17,290
Roosevelt	11.70	90,579	2.00	10,606	2.00	12,337	5.50	33,928
Rosebud	11.50	93,951	2.08	15,840	1.50	12,254	2.50	20,424
Sanders	4.12	28,408	5.00	32,117	2.00	13,777	2.10	14,166
Sheridan	11.00	82,078	—	—	2.00	11,725	6.00	35,176
Silver Bow	11.50	295,153	2.00	17,639	.25	6,116	6.00	153,993
Stillwater	5.00	22,536	3.50	13,459	2.00	3,011	3.00	13,522
Sweet Grass	8.00	36,348	—	—	.50	2,272	1.50	6,815
Teton	8.00	51,163	3.00	17,890	1.00	6,395	2.00	12,791
Toole	6.90	57,246	2.00	14,067	1.00	8,297	3.60	29,868
Treasure	8.00	16,161	2.00	3,798	—	—	—	—
Valley	10.00	80,851	3.00	21,217	2.00	16,170	2.50	20,213
Wheatland	8.00	11,118	2.00	9,146	—	—	2.00	10,279
Wibaux...	13.50	31,881	2.00	4,330	—	—	3.50	8,266
Yellowstone	7.25	151,576	2.00	22,558	.50	10,453	3.50	73,175
THE STATE		\$3,700,841		\$953,133		\$545,721		\$1,582,274

## TAXES LEVIED FOR COUNTY PURPOSES—1932

	<b>General Fund</b>		<b>Road Fund</b>		<b>Bridge Fund</b>	
	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	11.31	\$ 63,090	5.00	\$ 21,979	2.00	\$ 11,127
Big Horn	13.50	59,274				
Blaine	7.55	10,191	3.10	11,811	*4.00	21,295
Broadwater	9.50	30,527	1.00	2,938	1.50	4,820
Carbon	7.50	50,311	5.00	27,101	2.00	13,117
Carter	15.83	40,291	3.00	7,310	3.00	7,636
Cascade	4.70	155,726	1.00	73,381	2.00	66,267
Chouteau	7.80	65,490	3.80	29,522	1.70	14,273
Custer	9.00	74,034	5.00	25,395	1.00	8,226
Daniels	16.00	47,815	3.00	7,359	1.00	2,990
Dawson	10.00	64,058	5.00	24,004	2.00	12,812
Deer Lodge	7.50	75,495	5.00	30,519	.50	5,933
Fallon	10.00	14,521	1.00	16,033	2.00	8,300
Fergus	12.00	128,460	3.00	25,362	1.00	10,705
Flathead	8.79	89,079	4.31	31,071	1.25	13,271
Gallatin	5.75	73,420	2.50	22,670	1.75	22,345
Garfield	11.00	41,369	2.00	7,522	2.00	7,522
Glacier	12.21	46,957	1.88	6,547	.67	2,576
Golden Valley	13.10	34,145				
Granite	10.00	31,168	4.00	11,359	.75	2,337
Hill	8.00	68,653				
Jefferson	9.00	10,930	4.00	17,453	1.50	6,822
Judith Basin	4.70	27,429	2.00	11,144	1.20	7,003
Lake	15.00	59,171	7.00	15,841	1.80	7,100
Lewis & Clark	6.25	96,297				
Liberty	15.30	33,272	2.00	4,169	1.00	2,175
Lincoln	8.00	41,738	4.00	18,049	2.00	10,135
Madison	10.00	48,660	4.00	18,314	2.00	9,732
McCone	13.00	55,881	4.00	16,768	1.00	4,299
Meagher	8.50	31,644				
Mineral	8.80	29,408	3.00	9,811	1.00	3,312
Missoula	10.00	135,735	1.50	10,309	1.50	20,360
Musselshell	16.00	65,093	2.00	6,606	1.00	4,068
Park	5.50	14,037	2.00	10,192	2.00	16,013
Petroleum	16.00	27,387	4.50	7,354	2.00	3,123
Phillips	14.43	70,231	1.00	17,266	3.12	15,185
Pondera	10.00	50,523	2.00	8,787	1.00	5,052
Powder River	11.25	30,614	1.50	4,086	1.00	2,724
Powell	9.00	51,645	2.00	10,165	.50	3,035
Prairie	10.00	13,723	4.00	16,322	1.50	6,558
Ravalli	12.00	58,526	2.00	7,910	2.00	9,556
Richland	11.00	71,508	2.00	8,822	2.00	10,215
Roosevelt	12.90	71,835	3.50	17,180	2.00	11,602
Rosebud	11.00	81,495	4.00	14,252	2.00	11,815
Sanders	7.15	15,876	4.00	23,887	2.00	12,833
Sheridan	12.00	65,612	—	—	2.00	10,935
Silver Bow	11.50	261,037	2.00	15,812	.13	2,870
Stillwater	13.00	55,849	2.00	8,006	2.00	8,592
Sweet Grass	7.50	30,275	2.00	6,847		
Teton	9.50	54,177	3.00	15,961	1.00	5,702
Toole	14.40	96,495	4.20	23,438	1.30	8,711
Treasure	10.00	19,365			2.00	3,873
Valley	9.70	73,644	1.90	11,328	2.00	15,184
Wheatland	9.30	41,710	2.00	7,929		
Wibaux	15.00	34,199	1.00	2,083	1.00	2,280
Yellowstone	6.00	113,960	2.00	19,672	.50	6,426
THE STATE.....		\$3,492,134		\$770,859		\$189,744
						\$1,601,822
1923		\$3,996,396		\$1,392,948		\$612,012
1924		3,650,140		1,323,049		512,038
1925		3,534,057		1,303,503		558,266
1926		3,434,717		1,282,666		591,421
1927		3,467,768		1,456,865		717,163
1928		3,381,603		1,578,164		611,311
1929		3,808,580		1,497,138		621,799
1930		1,245,196		1,434,918		661,374
1931		3,700,844		953,133		515,721
1932		3,492,134		770,859		489,744
						1,604,822

\*Special bridge, 2.00 mills

## TAXES LEVIED FOR COUNTY PURPOSES—1934

	Bond Int. & Sinking Mills	County Fair Mills	County Library Mills	Farm Bureau Mills	
	Amount	Amount	Amount	Amount	
Beaverhead			1.00	\$ 6,070	
Big Horn	7.50	36,583			50
Blaine	6.15	41,497	.30	2,024	.30
Broadwater	6.00	20,611			50
Carbon	8.50	62,169			3,373
Carter	9.18	25,449	.10	277	
Cascade	4.00	141,589	1.40	19,556	
Chouteau	4.87	16,344	.70	6,666	.70
Custer	3.00	26,362	1.50	13,181	
Daniels	10.50	33,496			1.00
Dawson	10.00	72,988			
Deer Lodge	2.25	22,992			
Fallon	1.00	18,613	1.25	5,823	
Fergus	12.00	137,516	1.00	11,159	
Flathead	2.00	23,418	.50	5,854	.27
Gallatin	3.50	46,489	.50	6,641	
Garfield	6.00	21,091			
Glacier	8.16	33,066			
Golden Valley	18.00	51,094			
Granite	15.00	48,163			
Hill	3.00	29,257	1.00	9,753	
Jefferson	1.25	6,108			
Judith Basin	6.00	11,286			
Lake	2.00	8,143			
Lewis & Clark	4.00	61,524	.25	3,845	.35
Liberty	3.50	8,937			
Lincoln	3.67	21,063			
Madison	3.25	17,246	.50	2,649	1.00
McCone	2.50	12,035			1.325
Meagher	12.00	50,027			
Mineral	5.56	19,908			
Missoula	4.25	65,117	.25	3,830	.75
Musselshell	23.00	102,347			5,973
Park	4.50	39,534			
Petroleum	7.50	19,504			
Phillips	10.75	63,642	.50	2,960	.50
Pondera	6.00	31,274			
Powder River	2.25	6,767			
Powell	5.00	30,977			
Prarie	.50	2,507			
Ravalli	8.50	44,113			
Richland	3.50	20,172	1.00	5,763	1.00
Roosevelt	12.00	71,024	.50	3,084	.50
Rosebud	8.00	65,358			3,084
Sanders	1.94	13,383	.50	3,414	
Sheridan	18.00	105,529			
Silver Bow	3.00	76,996			
Stillwater	9.00	40,561			
Sweet Grass	6.50	29,532			
Teton	9.00	57,558			
Toole	2.20	18,252			
Treasure	3.50	7,072			
Valley	1.25	31,362	.50	4,043	.95
Wheatland	1.00	20,560			6,064
Wibaux	5.25	12,100			
Yellowstone	3.00	62,721	1.50	31,360	.25
THE STATE		\$2,234,489		\$178,282	\$34,146
					\$35,209

## REPORT OF STATE BOARD OF EQUALIZATION

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## TAXES LEVIED FOR COUNTY PURPOSES—1932

	Bond Int. & Sinking Mills	County Fair Mills	County Library Mills	Farm Bureau Mills	
	Amount	Amount	Amount	Amount	
Beaverhead					
Big Horn	6.50	28,540	.32	\$ 1,780	
Blaine	6.45	31,338	.27	1,437	
Broadwater	9.00	28,920			
Carbon	6.50	13,606			
Carter	9.86	25,097			
Cascade	4.60	152,413	.57	18,886	
Chouteau	8.20	68,848			
Custer	3.00	24,678	1.50	12,339	
Daniels	11.00	32,893			
Dawson	8.50	54,449			
Deer Lodge	2.00	20,131			
Fallon	9.50	32,294	.50	2,226	
Fergus	12.00	128,460	.75	8,028	
Flathead	5.07	53,829	.04	389	
Gallatin	3.75	47,883	.50	6,384	
Garfield	3.50	13,162			
Glacier	8.23	31,650			
Golden Valley	18.29	47,672			
Granite	12.00	37,402			
Hill	3.00	25,741	1.00	\$ 580	
Jefferson	1.50	6,822			
Judith Basin	5.20	30,346			
Lake	1.40	17,357			
Lewis & Clark	3.15	48,533	1.00	15,407	
Liberty	2.80	6,089			
Lincoln	2.00	10,435			
Madison	3.00	14,598	.50	2,433	
Metcalf	2.50	10,746			
Meagher	8.50	31,643			
Mineral	5.16	17,244			
Missoula	4.50	61,981			
Musselshell	15.00	61,024			
Park	6.50	52,043			
Petroleum	10.50	17,972	.50	856	
Phillips	14.10	68,625	.42	2,044	
Pondera	6.80	34,355			
Powder River	2.50	6,810			
Powell	5.25	31,876			
Prairie	1.00	4,372			
Ravalli	9.75	47,699			
Richland	5.00	25,538	1.50	7,662	
Roosevelt	13.40	77,735	.10	580	
Rosebud	6.00	44,452			
Sanders	2.44	15,736			
Sheridan	15.00	82,015			
Silver Bow	3.12	71,749			
Stillwater	11.20	49,405			
Sweet Grass	5.00	20,183			
Teton	10.00	57,027			
Toole	6.50	43,557			
Treasure	3.50	6,778			
Valley	4.10	31,128	.60	1,555	
Wheatland	8.90	39,916			
Wibaux	4.50	10,260			
Yellowstone	3.00	56,979	1.50	28,400	
THE STATE	2,154,134		122,076		31,612
					20,818
1923		82,608,395		\$116,912	
1924		2,550,721		114,901	
1925		2,869,786		120,952	
1926		2,715,966		158,614	
1927		2,698,421		196,556	
1928		2,583,880		209,647	
1929		2,485,606		298,960	
1930		2,338,976		270,512	
1931		2,234,489		178,282	
1932		2,154,134		122,076	
				44,853	
				34,146	
				53,114	
				35,209	
				31,612	
				20,818	

## REPORT OF STATE BOARD OF EQUALIZATION

## TAXES LEVIED FOR COUNTY PURPOSES—1931

	Mills	Other Amount	Special Poor \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead	(d) 1.75	\$ 10,622	8 2,406	\$ 1,391	25.25	\$ 150,875
Big Horn			2,298	1,490	25.50	125,607
Blaine	(a) 1.50	10,121	3,092	2,286	27.05	185,391
Broadwater			830	592	24.00	82,410
Carbon			2,908	2,320	26.50	192,445
Carter			2,040	1,574	33.81	96,892
Cascade			11,084	2,482	31.20	715,688
Chouteau			3,468	2,274	21.77	210,398
Custer			3,906	1,138	27.00	225,944
Daniels			1,984	1,708	37.00	119,826
Lawson			3,938	1,936	32.00	230,764
Deer Lodge			865	240	17.75	183,378
Fallon			1,872	1,526	25.67	126,656
Fergus			5,120	2,624	36.00	168,261
Flathead			5,426	2,300	17.02	200,323
Gallatin			4,986	2,038	19.50	246,851
Gartfield			1,934	1,510	25.00	103,818
Glacier			870	720	25.73	102,165
Golden Valley			856	632	36.25	101,935
Granite			450	292	38.50	122,835
Hill			1,208	3,412	14.50	149,630
Jefferson			1,036	710	19.50	96,122
Judith Basin			2,030	1,432	19.00	133,293
Lake			2,066	2,140	27.00	111,073
Lewis & Clark			4,564	1,490	17.00	267,531
Liberty	(b) 1.00	8,988	880	584	30.00	69,865
Lincoln	(b) 3.00	17,234	2,291	1,138	24.67	112,090
Madison			2,284	1,182	24.92	134,302
McCone			2,138	1,808	20.50	102,165
Meagher			664	826	20.50	86,937
Mineral			158	282	26.26	94,768
Missoula			6,994	1,316	23.25	347,985
Musselshell			2,128	1,174	11.00	185,746
Park			3,526	1,972	20.50	175,371
Petroleum			902	762	19.50	52,371
Phillips	(a) 1.00	5,920	1,950	1,434	34.50	205,412
Pondera			2,730	2,182	27.50	158,234
Powder River	(b) 2.00	6,015	1,462	1,490	19.75	62,651
Powell			1,976	1,128	19.25	120,122
Prairie			1,390	1,134	14.00	71,996
Ravalli			3,726	2,812	32.50	171,387
Richland			3,148	2,798	25.50	151,029
Roosevelt	(b) 5.00	30,843			42.20	258,585
Rosebud	(c) 1.00	8,170	2,390	656	29.00	223,123
Sanders			2,066	1,630	15.67	109,291
Sheridan	(d) 1.75	27,849	1,148	3,240	15.25	272,676
Silver Bow			8,900	2,552	22.75	561,649
Stillwater			2,351	1,832	22.50	103,281
Sweet Grass			1,158	818	16.50	77,213
Teton			2,682	2,174	23.00	150,653
Toole			2,532	2,006	15.70	132,268
Treasure			616	366	13.50	28,013
Valley	(b) 2.00	16,170	1,524	3,092	25.00	206,706
Wheatland	(f) 1.00	5,140	1,180	1,162	17.00	88,885
Wibaux			1,081	811	24.25	58,808
Yellowstone			12,222	3,594	18.00	172,885
THE STATE		\$147,072	\$160,904	\$87,948	23.52	\$ 9,660,022

(a) Seed Grant, (b) Debt Reduction, (c) Hospital debt redemption, (d) 2 mills closed banks, 2 mills gopher extermination, (e) Classification, (f) Delinquent bank

## REPORT OF STATE BOARD OF EQUALIZATION

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## TAXES LEVIED FOR COUNTY PURPOSES—1932

	Mills	Other Amount	Special Road \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead	(b) 1.75	\$ 9,736	\$ 2,060	\$ 1,200	25.25	\$ 137,892
Big Horn	6.50	28,539	2,248	1,498	30.00	135,466
Blaine	(c) 1.00	10,115	2,874	2,062	27.15	147,752
Broadwater			824	546	25.00	81,428
Carbon	(d & e) 2.50	16,774	3,324	1,734	26.50	176,395
Carter	(b) 1.50	3,819	1,832	1,394	37.64	98,705
Cascade			10,812	2,376	22.87	711,793
Chouteau			3,108	2,032	25.30	215,177
Custer	(g) 1.25	2,056	3,592	1,052	25.75	260,768
Daniels	(b) 1.50	1,495	1,792	1,562	37.50	113,878
Dawson			3,521	1,852	29.00	183,119
Deer Lodge			568	266	18.50	167,243
Fallon			1,680	1,300	27.67	124,479
Fergus			4,900	2,509	32.75	351,231
Flathead			5,538	4,044	25.03	260,608
Gallatin			4,298	2,050	17.75	224,440
Garfield			1,716	1,284	23.50	91,379
Glacier					26.87	102,651
Golden Valley			772	562	34.90	92,300
Granite			456	288	31.00	96,257
Hill			4,132	3,332	16.00	144,760
Jefferson			1,130	820	21.00	96,716
Judith Basin			1,960	1,382	15.10	90,326
Lake			5,006	1,840	33.00	123,254
Lewis and Clark			1,548	1,044	14.35	226,688
Liberty			852	554	23.90	53,200
Lincoln			2,263	1,472	19.60	102,875
Madison			2,324	1,504	22.75	113,379
McCone	(b) 1.50	2,149	1,728	2,000	24.25	107,634
Meagher			784	628	19.50	74,006
Mineral			400	350	21.46	72,251
Missoula			6,922	1,482	24.25	322,484
Musselshell			1,550	1,778	39.00	160,166
Park			3,734	1,278	19.00	151,227
Petroleum	(e) 1.50	856	898	750	38.00	66,342
Phillips	(b & e) 4.00	19,517	2,960	2,310	45.29	223,496
Pondera			2,676	2,112	22.40	116,641
Powder River	(b) 1.50	1,362	1,700	1,400	19.00	51,855
Powell			1,368	1,024	20.00	121,846
Prairie			1,000	1,000	18.00	79,533
Ravalli			2,400	1,800	31.75	157,509
Richland			3,354	2,648	28.50	150,178
Roosevelt	(b) 1.50	29,006			13.40	248,945
Rosebud	(b) 1.50	3,705	2,258	622	26.00	180,122
Sanders			2,050	1,638	17.92	116,989
Sheridan	(b) 1.00	16,208	3,792	2,932	43.50	244,565
Silver Bow			8,812	2,970	22.75	504,009
Stillwater			2,280	1,780	33.70	149,541
Sweet Grass			1,552	904	17.00	69,853
Teton			2,608	2,990	26.00	151,822
Toole			2,440	1,906	28.70	191,959
Treasure			596	354	16.50	32,902
Valley	(b) 2.60	19,739	4,000	2,950	24.40	189,100
Wheatland	(k) 1.00	4,485	1,368	1,058	24.20	109,921
Wibaux			1,118	882	24.00	56,522
Yellowstone			8,534	2,856	16.30	352,947
THE STATE		\$202,558	\$149,726	\$84,981	24.31	\$9,123,164
1922		\$139,345	\$227,148*		21.58	\$10,989,994
1924		63,643	227,538*		21.94	10,559,336
1925		16,944	135,068	75,864	21.95	9,616,255
1926		16,392	137,124	83,159	21.31	9,502,456
1927		58,434	143,598	83,904	22.21	9,834,201
1928		63,919	161,635	88,192	22.05	9,635,758
1929		17,6,692	157,795	88,235	22.83	10,562,301
1930		99,604	153,358	87,111	22.98	10,656,316
1931		147,672	160,904	87,948	23.52	9,660,022
1932		202,558	149,726	\$84,981	24.31	9,123,464

\*Includes Special Road Tax.

(a) Seed grain (b) Debt reduction (c) Hospital (d) 2 mills closed banks, 2 mills debt redemption, .75 mill gopher extermination (e) Classification (f) Defunct bank (g) Cemetery (h) High school transfer (i) Insect pest fund (j) 6 mills special general closed banks, 2 mills warrant redemption, 1 mill special relief (k) Reimbursement account (l) Old Age Pension.

## REPORT OF STATE BOARD OF EQUALIZATION

## TAXES LEVIED FOR SCHOOL PURPOSES—1931

	<b>General</b>			<b>High School</b>			<b>Total</b>	
	Mills	Amount		Mills	Amount		Mills	Amount
Beaverhead	6.00	\$ 36,419		8.00	\$ 48,558		11.32	\$ 68,695
Big Horn	8.00	39,023		6.50	31,706		7.97	38,859
Blaine	6.00	10,185		7.21	48,582		12.63	87,220
Broadwater	6.00	20,611		7.00	24,081		9.95	34,211
Carbon	6.00	43,885		10.00	73,141		21.28	155,626
Carter	6.00	16,634		5.04	12,972		11.76	32,605
Cascade	8.00	283,179		7.50	265,480		12.19	112,072
Cheyenne	6.00	57,145		6.00	66,670		11.89	113,204
Custer	6.00	52,574		10.00	87,873		9.53	83,729
Diamonds	8.00	25,518		10.00	31,916		27.10	86,435
Dawson	6.00	43,792		7.00	51,090		14.04	102,462
Deer Lodge	6.00	61,345		8.00	81,793		6.52	66,685
Fallon	6.00	27,367		7.00	32,629		12.57	58,595
Fergus	6.00	68,780		12.00	137,515		16.94	194,178
Flathead	6.00	70,256		9.05	105,970		11.42	133,663
Gallatin	6.00	79,696		8.00	106,261		13.31	176,734
Garfield	6.00	24,086		6.50	26,097		11.61	16,604
Glacier	6.00	23,456		7.00	27,365		19.00	74,277
Golden Valley	8.00	22,708		7.00	19,870		11.51	32,662
Granite	6.00	19,265		7.50	24,082		9.71	31,288
Hill	6.00	58,515		9.33	87,660		17.15	167,235
Jefferson	6.00	29,312		8.00	39,094		9.36	45,721
Judith Basin	6.00	11,285		7.00	18,167		11.30	77,771
Lake	8.00	32,572		13.00	52,930		19.90	81,010
Lewis & Clark	6.00	92,286		7.00	107,667		12.36	190,167
Liberty	6.00	13,778		7.00	16,075		14.70	33,660
Lincoln	6.00	31,468		8.50	48,829		13.86	79,607
Madison	6.00	31,730		7.75	41,062		16.21	86,019
McCone	6.00	28,885		5.00	24,071		11.63	55,968
Meagher	6.00	25,009		4.12	17,193		5.75	23,966
Mineral	6.00	21,522		7.00	25,109		11.17	46,422
Missoula	6.00	91,930		11.00	168,540		12.14	185,958
Musselshell	2.00	8,900		13.00	57,848		18.47	82,192
Park	6.00	52,712		6.00	52,712		10.79	94,775
Petroleum	6.00	15,693		5.50	14,303		12.17	31,648
Phillips	6.00	35,521		8.00	17,362		16.87	99,868
Pondera	6.00	31,274		7.00	39,387		11.80	67,385
Powder River	6.00	18,048		4.00	12,032		13.09	39,379
Powell	6.00	37,171		6.75	41,816		8.34	54,639
Prarie	6.00	30,089		4.00	20,059		11.98	60,086
Ravalli	6.00	31,139		15.00	77,847		19.43	100,840
Reidland	6.00	31,581		8.50	48,989		20.30	117,022
Roosevelt	8.00	19,349		9.80	60,153		18.20	112,285
Roseland	6.00	49,048		6.92	56,505		14.63	119,488
Snyder	6.00	11,331		7.00	48,220		12.53	86,335
Sheridan	6.00	35,176		9.50	55,696		24.13	111,473
Silver Bow	8.00	205,324		8.75	224,573		14.98	307,420
Stillwater	6.00	27,043		9.00	40,565		15.88	71,582
Sweet Grass	6.00	27,261		5.00	22,717		7.28	33,099
Teton	6.00	38,372		7.00	44,768		11.86	95,051
Toole	6.00	19,779		2.80	23,230		9.94	82,448
Treasure	6.00	12,121		3.00	6,061		10.41	21,060
Valley	6.00	18,510		8.50	68,723		21.05	170,193
Wheatland	6.00	30,839		7.00	35,479		11.23	57,744
Wildcat	6.00	11,170		5.75	13,589		10.22	24,130
Yellowstone	6.00	125,442		8.00	167,256		15.19	317,547
THE STATE		\$2,610,129			\$3,262,242			\$5,512,030
							27.72	\$11,384,401

## REPORT OF STATE BOARD OF EQUALIZATION

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## TAXES LEVIED FOR SCHOOL PURPOSES—1932

	<b>General</b>	<b>High School</b>	<b>District School</b>	Total Mills	Total Amount	Average Mills	Total Levy	Total Amount Levied
Beaverhead	6.00	\$ 33,381	8.00	\$ 44,508	11.45	\$67,698	25.45	\$111,587
Big Horn	8.00	35,125	8.00	35,125	13.63	\$9,865	29.63	130,115
Blaine	6.00	31,912	8.40	43,719	17.74	\$11,113	32.14	171,104
Broadwater	6.00	19,280	9.00	28,929	8.80	\$8,275	23.80	76,475
Carbon	6.00	10,257	11.50	77,152	19.68	\$12,928	37.18	249,437
Carter	6.00	15,272	4.96	12,624	11.20	\$8,509	22.16	56,105
Cascade	8.00	265,066	7.60	251,813	10.94	\$62,711	26.54	879,590
Chouteau	6.00	50,377	7.00	58,773	11.32	\$9,043	24.32	204,193
Custer	6.00	19,356	9.00	74,034	9.32	\$7,6732	24.32	200,422
Daniels	8.00	23,922	10.00	29,903	27.69	\$8,2816	45.69	136,611
Dawson	6.00	38,135	8.00	51,247	16.86	\$108,030	30.86	197,712
Deer Lodge	6.00	60,396	8.00	80,528	6.51	\$6,524	20.51	206,848
Fallon	6.00	26,712	7.00	31,161	12.93	\$7,586	25.93	115,462
Fergus	6.00	61,246	11.00	119,869	16.29	\$17,128	36.29	388,643
Flathead	6.00	63,793	9.28	98,528	14.58	\$122,983	26.86	285,211
Gallatin	6.00	76,613	8.00	102,150	10.94	\$13,9729	24.94	318,492
Garfield	6.00	22,565	6.50	24,415	12.00	\$4,129	24.50	92,139
Glacier	6.00	23,074	7.00	26,920	16.80	\$6,4596	29.80	114,590
Golden Valley	6.00	15,539	7.00	18,245	7.93	\$20,676	20.93	54,460
Granite	8.00	24,933	7.50	23,378	7.71	\$4,0145	23.21	72,356
Hill	6.00	51,492	9.00	77,238	18.57	\$159,418	33.57	288,148
Jefferson	6.00	27,287	8.00	36,383	8.20	\$7,292	22.20	100,962
Judith Basin	6.00	35,016	7.00	40,852	11.09	\$6,4738	24.09	140,606
Lake	6.00	23,669	13.00	51,284	26.83	\$105,844	45.83	180,797
Lewis and Clark	6.00	92,445	6.82	105,079	10.72	\$165,197	23.54	362,721
Liberty	6.00	13,048	7.00	15,223	13.97	\$0,375	26.97	58,646
Lincoln	6.00	31,306	8.50	44,349	12.62	\$5,884	27.12	141,539
Madison	6.00	29,196	8.89	33,338	16.19	\$7,828	31.08	151,362
Mt. Meeker	6.00	25,794	6.00	25,791	12.29	\$5,859	24.29	101,111
Meagher	6.00	22,337	4.50	16,752	5.94	\$2,114	16.44	61,203
Mineral	6.00	20,051	7.00	23,393	8.00	\$6,735	21.00	70,179
Missoula	6.00	81,140	10.50	142,522	12.43	\$168,725	28.93	392,687
Musselshell	6.00	24,110	13.00	52,888	16.46	\$6,982	35.46	144,280
Park	6.00	48,034	6.00	48,034	10.81	\$8,684	22.84	182,912
Petroleum	6.00	10,270	7.00	11,982	12.36	\$2,163	25.36	43,415
Phillips	6.00	29,202	11.77	57,285	20.08	\$97,749	37.85	184,236
Pondera	6.00	39,281	7.00	35,327	12.77	\$6,4189	27.77	130,097
Powder River	6.00	16,513	3.25	8,853	11.87	\$3,233	21.12	57,529
Powell	6.00	36,420	7.00	42,501	7.49	\$45,500	20.49	124,431
Prairie	6.00	26,234	1.00	17,489	10.74	\$6,959	20.74	90,682
Ravalli	6.00	29,408	14.50	70,731	14.46	\$0,537	34.96	170,676
Richland	6.00	30,647	8.50	43,415	19.92	\$101,787	34.42	175,849
Roosevelt	8.00	16,109	12.00	69,614	19.26	\$111,779	30.26	227,802
Rosebud	6.00	14,452	6.56	48,586	14.93	\$110,622	27.49	203,660
Sanders	6.00	38,198	7.00	41,911	11.34	\$7,2759	24.34	156,171
Sheridan	6.00	32,806	12.00	65,612	21.12	\$131,881	42.12	230,299
Silver Bow	8.00	183,678	9.75	223,858	10.95	\$251,455	28.70	658,991
Stillwater	6.00	25,776	9.50	40,813	15.92	\$6,8125	31.42	135,014
Sweet Grass	6.00	24,220	5.00	20,183	6.38	\$25,753	17.38	70,156
Teton	6.00	34,217	7.00	39,920	15.31	\$8,7438	28.31	161,575
Toole	6.00	40,206	6.20	41,546	13.86	\$92,928	26.06	174,680
Treasure	6.00	11,619	5.00	9,682	9.86	\$19,106	20.86	10,107
Valley	6.00	15,553	8.10	63,774	14.83	\$12,645	29.23	221,972
Wheatland	6.00	26,309	7.00	31,391	10.36	\$16,500	23.36	104,803
Wibaux	6.00	13,680	6.00	13,680	11.07	\$25,246	23.07	52,606
Yellowstone	6.00	113,360	7.00	132,953	13.70	\$260,300	26.70	507,213
<b>THE STATE</b>	<b>\$2,336,511</b>		<b>\$3,121,263</b>		<b>\$4,876,535</b>	<b>27.70</b>	<b>\$10,394,332</b>	
1923	\$2,667,744		\$1,906,380		\$6,456,973	13.92	\$11,162,904	
1924	2,658,942		1,830,654		\$2,265,964	24.31	\$10,754,710	
1925	2,579,565		1,780,281		\$5,975,187	24.04	\$10,335,033	
1926	2,638,954		1,798,158		\$118,114	24.24	10,555,556	
1927	2,595,193		2,113,263		\$9,018,603	24.63	10,657,059	
1928	2,570,243		2,141,874		\$9,951,923	24.89	10,661,010	
1929	2,761,055		2,551,117		\$6,692,952	27.09	12,005,154	
1930	2,812,596		2,766,879		\$1,198,263	26.09	11,778,441	
1931	2,610,129		3,262,212		\$5,512,030	27.72	11,384,401	
1932	2,396,511		3,124,283		\$4,876,535	27.70	10,394,332	

**SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1931**

	Road Dist.	Fire Dist.	Hail Insur.	Irrigation & Drainage Districts	Misce- laneous	Total Levy in Mills for State, County & & Schools	Average Levy in Mills Levied for all Purposes & Towns	Total Taxes Levied for all Purposes & Towns
Beaverhead						55,901	\$ 339,990	
Big Horn		\$ 706		\$ 30,717		53,299	295,224	
Blaine			134	97,679	(a)	180	58,531	197,728
Broadwater				16,351			52,278	196,778
Carbon				34,067			69,110	539,262
Carter			48			61,914	176,999	
Cascade			1,203	19,886	(e)	8,566	54,522	1,927,916
Chouteau			1,504				51,989	501,748
Custer			179	39,033			57,861	538,165
Daniels	2,344	343	938				87,429	284,895
Dawson				5,085		64,372		473,155
Deer Lodge							15,605	448,041
Fallon							56,572	265,621
Fergus		745	317	15,742			76,277	891,030
Flathead				10,167			48,818	583,775
Gallatin		164	3,085	426		52,138		685,566
Garfield		180	180			54,441		223,940
Glacier			961	550			63,063	250,644
Golden Valley	1,199			3,476			68,089	197,634
Granite					(b)	843	67,045	216,005
Hill		1,503	271			51,981		517,105
Jefferson				1,193			19,190	237,955
Judith Basin		1,171	144				48,635	339,821
Lake	2,005		5	60,188			73,237	362,354
Lewis & Clark					(e)	1,229	17,697	742,335
Liberty			99		(b)	152	63,029	146,387
Lincoln	987	606		12,059			58,361	349,168
Madison			51				60,238	323,463
McCone		182					48,459	237,930
Meagher			20				41,703	176,741
Mineral						55,767		201,001
Missoula				11,197	(b) & (e)	1,718	57,720	880,562
Musselshell			52				79,804	359,131
Park	925						48,621	124,490
Petroleum			162				18,503	128,640
Phillips			78	20,860			70,702	142,261
Pondera			53		(b) & (f)	327	57,629	331,721
Powder River	895	343	214				18,376	151,632
Powell							15,668	284,966
Prairie			214	1,592			11,314	211,805
Ravalli				64,340			78,263	474,170
Richland			270	89,569			65,633	173,023
Roosevelt			5,521				83,535	520,011
Rosebud	12,557		90	59,706			61,878	565,719
Sanders				9,996			46,533	332,490
Sheridan		112	338				90,214	537,691
Silver Bow		3,450					56,811	1,439,658
Stillwater	2,671			17,612			58,715	287,963
Sweet Grass					(b)	1,798	40,113	187,717
Teton			294	92,829			56,195	157,713
Toole			135				39,771	333,001
Treasure			1,147	19,638	(d)	80	38,241	99,290
Valley	554		218	19,229	(b)	25	65,883	558,746
Wheatland			1,230				16,567	211,984
Wibaux			1,386				51,553	125,107
Yellowstone			288	141,365	(e)	1,111	52,521	1,242,331
THIS STATE		\$22,658	\$10,278	\$21,535	\$896,852	\$ 19,332	56,573	\$24,269,057

(a) Lighting District. (b) Gopher Extermination. (c) County Special Improvement District. (d) Migratory Stock. (f) Weed Control

**SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS--1932**

	Road Dist.	Fire Dist.	Mail Insur.	Irrigation & Drainage Districts	Miscel-	Total Levy in Mills	Average Levy for State,	Total Taxes Levyed for all Purposes Except Cities & Towns	
						laneous	County & Schools	Exempt from Taxes	
Beaverhead					(b)	47	56,033	311,289	
Big Horn			\$ 3,103	\$ 27,580			64,068	321,312	
Blaine			3,867	95,009	(a)	88	64,628	447,731	
Broadwater			300	16,351			54,123	192,216	
Carbon					596		69,014	162,920	
Carter				517			65,134	170,451	
Cascade			3,452	15,322			54,750	178,301	
Chouteau			6,029				54,953	171,712	
Custer				684	29,226		55,411	175,657	
Daniels	1,200	905		2,152			88,523	271,182	
Dawson				1,382	1,720		65,197	121,817	
Deer Lodge							11,382	428,028	
Fallon				997			58,937	265,360	
Fergus		317		558			74,382	799,349	
Flathead					6,547		57,223	609,541	
Gallatin	234		1,504	500			48,023	614,461	
Garfield	214		1,887				59,333	206,394	
Glacier			2,725	499			62,003	242,319	
Golden Valley	1,120			112	2,025		61,163	164,313	
Granite					(b)	818	59,543	186,493	
Hill		601	2,186	754			54,909	482,846	
Jefferson	532			41	1,149		48,533	224,128	
Judith Basin	136						44,423	264,567	
Lake	2,167			5	58,659		84,163	386,384	
Lewis and Clark							43,225	672,621	
Liberty				3,171			56,263	126,817	
Lincoln	929	335			4,098		52,061	277,552	
Madison				131			59,172	292,178	
McCone	139		1,400				53,880	231,259	
Meagher				133			41,273	156,096	
Mineral									
Missoula	1,683				10,641	(b)	259	58,513	
Musselshell				1,206				79,797	
Park	865							328,096	
Petroleum				391				47,180	
								378,698	
Phillips				2,958				68,696	
Pondera				1,021				119,648	
Powder River	805	308		593					
Powell								48,473	
Prairie				5,070				437,890	
Ravalli				29	55,774			53,504	
Richland				2,621	49,825			275,902	
Roosevelt				7,193				55,537	
Rosebud	13,146			248	57,276			45,827	
Sanders					8,883			494,755	
Sheridan		162		5,710		(b)	1,957	14,073	
Silver Bow	3,215							512,535	
Stillwater	2,153	184		111	15,835			56,785	
Sweet Grass								1,288,930	
Teton				1,372	88,013			70,480	
Toole								39,713	
Treasure				6,651				162,472	
Valley	1,028			2,011	15,005			59,649	
Wheatland				5,549				434,196	
Wibaux				468				52,901	
Yellowstone				2,198				52,403	
				2,059	125,491	(c)	5,686	123,883	
								48,338	
THE STATE	82,203	89,475	\$ 81,284	\$ 689,872			\$ 7,333	\$ 22,378,270	
1923				\$ 106,529	\$ 586,247		\$ 285,597	19,91	\$ 24,279,593
1924				44,808	589,710		218,093	50,72	\$ 23,299,845
1925	30,084	10,298		75,630	548,934		79,975	50,27	22,571,316
1926	25,819	40,394		82,392	783,149		31,264	50,10	22,967,062
1927	39,278	9,291		147,343	978,521		26,646	51,18	23,627,871
1928	38,632	10,102		149,843	1,002,931		21,132	51,28	23,507,640
1929	31,366	12,034		133,166	992,258		25,382	54,25	25,587,903
1930	34,154	9,557		145,837	910,202		37,966	53,31	25,628,491
1931	22,658	10,278		21,535	896,852		19,332	56,57	24,296,057
1932	23,203	9,475		84,284	689,872		7,333	57,34	22,378,270

(a) Lighting District. (b) Gopher Extermination. (c) County Special Improvement District. (d) Migratory Stock.

**CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES  
FOR ALL PURPOSES—1931**

	Taxes Levied for all City & Town Purposes Except Special Improvements	Special Improvement District Levies	Total City and Town Taxes	Grand Total of all Purposes
Beaverhead	\$ 23,120	8 6,926	\$ 30,056	\$ 370,046
Big Horn	31,812	4,935	36,747	331,971
Blaine	33,699	13,091	46,790	544,518
Broadwater	9,125		9,125	205,903
Carbon	31,130	9,534	40,664	579,926
Carter	2,710		2,710	179,709
Cascade	115,507	115,571	833,078	2,760,124
Chouteau	23,026	1,830	24,856	526,694
Custer	91,055	378	91,133	629,598
Daniels	16,426	1,124	17,550	392,445
Dawson	36,827	20,779	57,606	530,761
Deer Lodge	90,029	42,717	132,746	580,784
Fallon	21,662	879	22,541	288,162
Fergus	64,775	3,646	68,403	959,433
Flathead	86,225	84,143	170,368	754,143
Gallatin	92,249	3,374	95,623	781,189
Garfield				223,949
Glacier	28,391	11,240	39,631	290,275
Golden Valley	2,788		2,788	206,422
Granite	10,468	757	11,225	227,230
Hill	69,511	73,569	143,083	660,188
Jefferson	6,362	1,380	7,742	245,697
Judith Basin	9,037	3,930	12,967	352,788
Lake	11,252	5,583	16,835	379,189
Lewis & Clark	191,012	93,262	284,274	1,026,609
Liberty	7,208		7,208	153,595
Lincoln	17,120	10,209	27,329	376,797
Madison	6,770		6,770	330,233
McCone	3,060		3,060	241,050
Meagher	8,291	2,888	11,179	187,920
Mineral	992		992	201,993
Missoula	176,578	111,916	288,494	1,178,056
Musselshell	19,735	25,461	45,196	104,333
Park	80,810	51,712	132,522	557,012
Petroleum	4,376	12,181	16,557	145,197
Phillips	21,207	11,105	32,312	174,573
Pondera	31,083	16,046	47,129	378,850
Powder River				151,692
Powell	36,635	16,860	53,495	338,461
Prairie	8,411		8,444	220,249
Ravalli	25,083	8,236	33,319	507,789
Richland	25,606	12,378	37,984	511,007
Roosevelt	41,965	2,627	44,592	564,603
Roseland	20,946	12,479	33,425	399,144
Sanders	9,851	1,523	11,374	343,864
Sheridan	10,444	1,711	12,652	550,343
Silver Bow	608,567	101,161	710,028	2,119,686
Stillwater	11,608	1,100	12,708	300,671
Sweet Grass	12,552		12,552	200,269
Teton	12,527	709	13,236	170,949
Toole	55,095	16,107	71,202	104,203
Treasure	7,957		7,957	107,217
Valley	36,192	8,828	45,020	603,766
Wheatland	13,215	700	13,915	255,899
Wibaux	5,704		5,704	130,808
Yellowstone	261,783	185,115	446,898	1,689,232
THE STATE	\$ 2,982,091	\$ 1,110,000	\$ 3,392,091	\$ 28,661,148

**CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES  
FOR ALL PURPOSES—1932**

	Taxes Levyed for all City & Town Purposes Except Special Improvements	Special District Levies	Improvement Levies	Total City and Town Taxes	Grand Total of all Taxes for all Purposes
Beaverhead	\$21,719	\$ 6,620		\$ 28,339	\$ 339,658
Big Horn	22,639	3,080		25,719	347,031
Blaine	31,912	11,170		13,112	190,843
Broadwater	10,999			10,999	203,215
Carbon	31,359	8,654		40,013	502,933
Carter	2,683			2,683	173,134
Cascade	115,399	331,593		746,992	2,535,293
Chouteau	23,119	1,859		25,008	196,720
Custer	76,615	15,691		92,306	368,003
Daniels	12,175	1,006		13,181	281,364
Dawson	34,187	22,554		56,741	178,588
Deer Lodge	91,133	10,108		101,541	529,569
Fallon	19,744	693		20,437	285,797
Fergus.	60,565	24,463		85,028	881,377
Flathead	81,845	58,925		140,770	750,311
Gallatin	78,621	3,438		82,062	696,523
Garfield	—	—		—	206,394
Glacier	20,206			20,206	262,525
Golden Valley	2,551			2,551	166,864
Granite	8,313	428		8,741	195,234
Hill	68,387	72,506		140,893	623,739
Jefferson	6,405	1,264		7,669	231,797
Judith Basin	8,004	3,804		11,808	276,375
Lake	13,794	4,596		18,390	101,774
Lewis and Clark	183,669	96,819		280,188	953,109
Liberty	5,418	647		6,065	132,882
Lincoln	13,410	11,547		21,957	302,709
Madison	6,446			6,446	298,624
McCone	2,875			2,875	210,134
Mougher	4,359	2,762		7,121	163,217
Mineral	859			859	161,146
Missoula	164,419	110,677		275,096	1,075,627
Musselshell	20,392	14,728		35,520	363,816
Park	72,493	19,063		121,560	500,258
Petroleum	3,099	3,083		6,182	125,830
Phillips	20,623	8,853		29,476	467,366
Pondera	27,358	21,356		48,714	324,616
Powder River	35,606	15,800		51,406	330,889
Prairie	6,126			6,126	205,338
Ravalli	23,302	6,932		30,234	140,978
Richland	20,533	14,852		32,385	138,783
Roosevelt	49,922	2,165		53,387	558,911
Rosebud	17,818	8,199		26,017	520,775
Sanders	7,453	535		7,988	321,738
Sheridan	12,453	130		12,583	525,118
Silver Bow	550,922	98,193		649,115	1,938,045
Stillwater	8,342	1,127		9,469	336,049
Sweet Grass	12,262			12,262	174,734
Teton	11,118	816		11,934	146,130
Toole	17,982	12,439		60,421	470,098
Treasure	6,275			7,275	108,158
Valley	27,142	11,858		39,000	498,221
Wheatland	12,148	670		12,818	252,567
Wibaux	5,501			5,501	129,384
Yellowstone	230,743	156,047		386,790	1,481,581
THE STATE	\$2,746,139	\$1,229,350		\$3,975,489	\$26,353,759
1923	\$2,667,741	\$1,044,417		\$3,712,158	\$27,991,749
1924	2,526,602	1,156,439		3,683,041	26,982,886
1925	2,585,685	1,103,782		3,689,467	26,266,783
1926	2,035,293	1,378,111		3,413,404	26,380,496
1927	2,564,432	1,515,771		4,080,203	27,708,174
1928	2,391,418	1,378,915		3,770,333	27,227,973
1929	2,912,498	1,557,224		4,469,722	30,057,625
1930	3,048,518	1,490,681		4,539,499	30,167,900
1931	2,982,091	1,110,000		4,392,091	28,661,148
1932	2,716,139	1,229,350		3,975,489	26,353,759

**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM  
AND GRAZING LANDS—1931**

	<b>Irrigated Land</b>		<b>Non-Irrigated Tillable</b>		<b>Grazing</b>		<b>All Farm Land</b>		
	Average Levy Mills	Average Taxable Value Acre	Average Taxable Value Acre	Average Taxable Value Acre	Average Tax Per Acre	Average Taxable Value Acre	Average Taxable Value Acre	Average Tax Per Acre	
Beverlyhead	55.901	\$ 8.77	.19	\$ 4.29	.24	\$ .80	.01	\$ 1.67	\$.09
Big Horn	53.299	11.09	.59	2.77	.15	.80	.04	1.32	.07
Blaine	58.531	8.04	.47	3.74	.22	1.35	.08	1.88	.11
Broadwater	52.278	11.75	.61	3.00	.16	1.06	.06	2.27	.12
Carbon	69.110	19.23	1.33	3.80	.26	1.43	.10	3.63	.25
Carter	61.944			2.19	.14	1.20	.07	1.50	.09
Cascade	54.522	12.04	.66	6.61	.36	2.17	.12	4.06	.22
Chouteau	51.989	6.52	.31	2.95	.15	1.63	.08	2.50	.13
Custer	57.861	16.48	.95	2.47	.14	.69	.04	1.30	.08
Daniels	87.429	5.33	.47	3.73	.33	1.18	.10	2.51	.22
Dawson	64.372	12.85	.83	3.78	.24	1.00	.06	2.20	.14
Deer Lodge	45.605	10.61	.48	3.92	.18	1.25	.06	2.53	.12
Fallon	56.572			3.53	.20	.79	.04	2.18	.14
Fergus	76.277	10.63	.81	4.27	.33	.97	.07	2.48	.19
Flathead	48.818			12.48	.61	1.80	.09	4.31	.21
Gallatin	52.138	14.85	.77	6.03	.31	1.21	.06	1.64	.21
Garfield	54.441			2.82	.15	1.31	.07	1.78	.10
Glacier	63.063	6.06	.38	3.17	.20	1.80	.11	2.27	.13
Golden Valley	68.089	10.89	.71	2.21	.15	.83	.06	1.59	.11
Granite	67.015	14.14	.95			1.26	.08	2.24	.15
Hill	51.981	10.61	.55	3.18	.17	1.63	.08	2.68	.14
Jefferson	49.190	10.65	.52			1.07	.05	1.82	.09
Judith Basin	48.625	11.32	.55	6.94	.31	2.01	.10	4.62	.22
Lake	73.237	9.52	.70	5.88	.43	2.23	.16	4.40	.32
Lewis & Clark	47.697	9.30	.44	2.40	.11	1.20	.06	1.74	.08
Liberty	63.029	9.00	.57	2.14	.13	1.05	.07	1.72	.11
Lincoln	58.361	9.69	.57	4.90	.29	.98	.06	1.59	.09
Madison	-	60.238	12.04	.73	2.22	1.08	.07	2.16	.13
McCone	48.459			1.09	.20	1.38	.07	3.18	.15
Meagher	41.703	8.81	.37	3.30	.14	1.50	.06	2.05	.09
Mineral	55.767	13.84	.77	8.41	.47	1.48	.07	1.70	.09
Missoula	57.720	18.22	1.05	6.15	.35	1.26	.07	2.94	.15
Musselshell	79.804			1.93	.15	.80	.06	1.22	.10
Park	48.621	15.91	.77	5.25	.26	1.54	.07	3.63	.18
Petroleum	48.503	10.37	.50	3.14	.15	1.11	.05	2.11	.10
Phillips	70.702	4.61	.33	3.34	.21	1.27	.09	1.72	.12
Pondera	57.629	9.76	.56	2.82	.16	1.13	.07	3.36	.19
Powder River	48.376			3.00	.15	1.03	.05	1.66	.08
Powell	45.668	12.45	.57	3.00	.14	1.56	.07	2.66	.12
Prairie	41.314			3.43	.14	.86	.04	2.17	.09
Ravalli	78.263	13.68	1.07	3.00	.23	1.78	.14	5.35	.42
Richland	63.833	13.99	.89	3.85	.25	1.26	.08	2.63	.17
Roosevelt	83.535	6.36	.53	3.18	.20	1.50	.14	2.69	.19
Rosebud	61.878	9.16	.57	1.53	.09	.69	.04	1.09	.07
Sanders	46.533	7.76	.36	4.83	.22	1.43	.07	2.14	.10
Sheridan	90.214	8.92	.80	4.19	.38	2.19	.20	3.47	.31
Silver Bow	56.811	6.62	.38	2.89	.16	.95	.05	1.65	.09
Stillwater	58.715	17.32	1.02	1.34	.08	1.00	.06	1.61	.09
Sweet Grass	40.113	14.20	.57	1.16	.18	1.36	.05	2.70	.11
Teton	56.195	9.58	.54	4.13	.23	1.71	.10	3.07	.17
Toole	39.771			2.10	.08	1.20	.05	1.62	.06
Treasure	38.241	15.33	.59	2.94	.11	.99	.04	2.16	.08
Valley	65.853	6.08	.40	3.00	.20	1.18	.08	2.19	.14
Wheatland	46.567	9.52	.44	2.61	.12	1.70	.08	2.62	.12
Williams	51.553			4.99	.25	1.16	.06	2.47	.13
Yellowstone	52.521	22.25	1.17	2.58	.14	.93	.05	3.47	.18
THE STATE	56.573	812.63	\$ 7.17	\$ 3.13	\$ 1.19	\$ 1.21	\$ 0.7	2.36	\$ 13.1

**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM  
AND GRAZING LANDS—1932**

	<b>Irrigated Land</b>		<b>Non-Irrigated Tillable</b>		<b>Grazing</b>		<b>All Farm Land</b>			
	Average Levy Milis	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value		
Beaverhead	56,033	\$ 8.27	.16	\$ 4.21	\$.24	\$ .79	\$.04	\$1.66	\$.09	
Big Horn	64,968	11.02	.72	2.73	.18	.80	.05	1.34	.09	
Blaine	64,628	6.52	.42	2.55	.16	1.01	.07	1.38	.09	
Broadwater	54,133	11.07	.60	3.16	.17	1.07	.06	2.28	.12	
Carbon	69,014	17.30	1.19	2.86	.20	1.68	.07	3.19	.21	
Carter	65,134			2.18	.14	1.20	.08	1.49	.10	
Cascade	54,750	10.00	.55	3.51	.30	1.72	.09	3.31	.18	
Chouteau	54,953	5.61	.31	2.52	.14	1.46	.08	2.15	.12	
Custer	55,411	17.39	.96	2.45	.14	.72	.04	1.30	.07	
Daniels	88,523	5.25	.16	3.73	.33	1.18	.10	2.64	.23	
Dawson	65,197	12.73	.83	3.03	.20	.91	.06	1.83	.12	
Deer Lodge	44,382	10.57	.47	3.95	.18	1.24	.06	2.50	.11	
Fallon	58,937			3.53	.21	.78	.05	2.49	.15	
Fergus	74,382	10.65	.79	4.40	.33	1.04	.08	2.52	.19	
Flathead	57,223			10.09	.58	1.75	.10	3.79	.21	
Gallatin	48,023	14.84	.71	6.02	.29	1.21	.06	4.03	.19	
Garfield	53,333	8.09	.43	2.92	.16	1.31	.07	1.77	.09	
Glacier	62,003	6.00	.37	3.16	.20	1.80	.11	2.26	.14	
Golden Valley	61,163	11.04	.68	2.21	.14	.84	.05	1.59	.10	
Granite	59,543	13.89	.83			1.25	.07	2.21	.13	
Hill	54,909	8.85	.49	2.71	.15	1.39	.08	2.28	.13	
Jefferson	48,533	10.07	.49			1.07	.05	1.78	.09	
Judith Basin	44,423	11.32	.50	5.56	.25	1.62	.07	3.72	.17	
Lake	84,163	9.38	.79	5.58	.37	2.07	.17	4.16	.35	
Lewis and Clark	43,225	9.50	.41	2.40	.10	1.20	.05	1.74	.08	
Liberty	56,203	10.50	.59	2.14	.12	1.05	.06	1.71	.10	
Lincoln	52,061	11.76	.61	5.11	.28	1.00	.05	1.44	.07	
Madison	59,172	11.52	.68	2.16	.13	1.02	.06	2.06	.13	
McCone	53,880			3.81	.21	1.13	.06	2.92	.16	
Meagher	41,273	9.45	.38	3.35	.14	1.31	.05	1.92	.08	
Mineral	47,793	14.18	.68	8.56	.10	1.09	.05	1.95	.09	
Missoula	58,513	14.98	.88	4.32	.25	.86	.05	2.22	.13	
Musselshell	79,797			1.90	.15	.78	.06	1.19	.09	
Park	47,186	12.75	.60	4.22	.20	1.25	.07	2.92	.14	
Petroleum	68,626	5.21	.36	2.18	.15	.78	.05	1.46	.10	
Phillips	88,473	4.30	.38	2.46	.22	.98	.09	1.35	.12	
Pondera	53,504	9.87	.53	2.82	.15	1.10	.06	3.31	.18	
Powder River	45,453			2.85	.13	1.08	.05	1.62	.07	
Powell	45,827	11.47	.51	3.01	.14	1.25	.06	2.29	.10	
Prairie	44,973			3.14	.14	.89	.04	1.98	.09	
Ravalli	72,043	13.73	.99	2.88	.24	1.69	.12	5.41	.37	
Richland	68,261	12.51	.85	3.11	.23	1.12	.08	2.37	.16	
Roosevelt	88,001	4.56	.40	3.45	.30	1.65	.15	2.65	.23	
Rosebud	58,824	9.22	.54	1.53	.09	.69	.04	1.99	.06	
Sanders	44,593	7.34	.35	1.70	.22	.95	.05	1.74	.08	
Sheridan	90,953	9.00	.82	4.22	.38	2.16	.20	3.47	.32	
Silver Bow	56,785	6.61	.38	2.87	.16	.94	.05	1.64	.09	
Stillwater	70,460	16.86	1.19	1.35	.10	1.00	.07	4.61	.11	
Sweet Grass	39,713	14.25	.57	3.05	.12	1.02	.04	2.16	.09	
Teton	59,619	10.13	.60	3.75	.22	1.10	.08	2.65	.16	
Toole	60,101			2.10	.13	1.20	.07	1.62	.10	
Treasure	42,699	15.37	.66	2.91	.12	1.00	.04	2.15	.09	
Valley	58,970	6.04	.36	3.05	.18	1.13	.07	2.21	.13	
Wheatland	52,901	9.36	.50	2.09	.11	1.34	.07	2.17	.11	
Wibaux	52,403			4.89	.25	1.17	.06	2.47	.13	
Yellowstone	48,338	18.91	.91	1.91	.09	.71	.03	2.78	.13	
THE STATE	57,343	11.58	\$ 66	3.13	\$ 18	\$ 1.10	\$ 0.64	\$ 2.16	\$ 124	
1923		19.21						3.31	16.5	
1924		50.72						3.03	15.1	
1925		50.27	15.39	.77	4.03	.24	1.48	.07	2.88	14.5
1926		50.10	15.24	.76	3.85	.19	1.45	.04	2.80	14.1
1927		51.18	14.67	.75	3.95	.20	1.39	.07	2.73	14.0
1928		51.28	14.73	.76	3.96	.20	1.39	.07	2.73	14.0
1929		54.25	14.12	.77	3.90	.21	1.37	.07+	2.69	14.6
1930		53.31	13.94	.74+	3.89	.21+	1.36	.07	2.66	14.2
1931		56.57	12.63	.71	3.43	.19+	1.21	.07-	2.36	13.4
1932		57.34	11.58	.66+	3.13	.18-	1.10	.06+	2.16	124

## PASSENGER CARS AND TRUCKS REGISTERED IN 1931

(Table Prepared by Austin B. Middleton, Registrar, Motor Vehicles)

	Pasenger Cars	Trucks	Total Motor Vehicles	Amount of Money Returned to Counties
Beaverhead	1,550	294	1,844	\$ 20,972.05
Big Horn	1,334	368	1,702	18,465.15
Blaine	1,394	434	1,828	19,061.75
Broadwater	558	161	722	7,785.85
Carbon	2,136	465	2,901	32,350.83
Carter	643	183	826	8,614.15
Cascade	8,602	1,637	10,239	117,402.10
Chouteau	1,539	726	2,265	24,961.57
Custer	2,209	422	2,631	29,066.83
Daniels	978	348	1,326	14,743.20
Dawson	1,820	447	2,267	24,604.55
Deer Lodge	2,530	532	2,922	32,735.13
Fallon	862	227	1,089	12,163.50
Fergus	3,106	765	3,871	12,605.70
Flathead	4,120	888	5,008	54,822.40
Gallatin	3,962	841	4,803	54,493.25
Garfield	598	235	833	9,010.30
Glacier	737	270	1,007	11,574.40
Golden Valley	410	96	526	5,545.20
Granite	562	135	697	8,033.70
Hill	2,338	634	2,972	32,013.20
Jefferson	663	176	839	9,492.25
Judith Basin	962	243	1,205	12,497.65
Lake	1,966	516	2,482	22,134.10
Lewis & Clark	4,137	817	5,254	57,523.30
Liberty	151	216	667	7,472.30
Lincoln	1,193	212	1,435	16,183.80
Madison	1,223	322	1,545	17,247.30
McCone	836	352	1,188	12,428.55
Meagher	482	87	569	6,109.10
Mineral	295	83	378	4,391.22
Missoula	1,655	862	5,517	62,144.90
Musselshell	1,435	276	1,711	18,813.60
Park	2,129	571	2,800	32,040.30
Petroleum	360	118	478	5,161.70
Phillips	1,312	389	1,701	18,316.49
Pondera	1,382	131	1,816	19,911.40
Powder River	616	199	815	8,564.95
Powell	1,353	293	1,647	17,877.16
Prairie	626	201	830	8,657.50
Ravalli	2,243	568	2,811	29,999.25
Richland	1,627	556	2,183	23,361.40
Roosevelt	1,371	330	1,701	18,241.70
Rosebud	1,691	570	2,261	25,412.36
Sanders	1,065	210	1,275	14,083.40
Sheridan	1,579	462	2,041	22,650.20
Silver Bow	9,465	1,402	10,867	129,160.45
Stillwater	4,182	269	4,451	15,969.85
Sweet Grass	793	129	922	10,358.08
Teton	1,293	172	1,765	19,077.95
Toole	1,587	196	2,083	24,577.33
Treasure	258	100	358	3,863.35
Valley	1,872	600	2,472	27,011.15
Wheatland	731	122	853	9,026.70
Wibaux	180	146	626	6,623.65
Yellowstone	6,897	1,429	8,326	95,904.33
THE STATE	103,128	21,037	127,165	\$1,418,541.83

## MONTANA VALUATIONS AND TAXES LEVIED

1920 to 1932 Inclusive

Assessed Valuation	Taxable Value*	Local Taxes									
		Local Taxes									
\$1,668,024,006	\$1,432,929,941	\$1,477	\$29,632,936	\$24,111,513	\$1,674	\$24,085	\$19,549	\$1,839	\$1,283	\$1,671,671	\$1,636
1,582,356,676	1,055,682,575	19,24	165,200,000	122,574	19,25	165,200,000	111,575	210,466	19,126	195,752	216,514
1,471,232,574	1,055,200,842	19,22	166,639,752	111,749	19,24	220,024	175,184	227,448	166,298	186,247	211,938
1,470,455,629	1,055,200,000	19,23	1,297,052,000	111,274,762	19,24	232,032,037	175,756	227,538	141,508	186,510	211,504
1,397,167,023	1,055,915,386	19,25	1,376,167,023	119,915,386	19,26	216,817,6	176,314	210,932	15,030	186,934	211,016
1,376,633,060	1,055,10,159	19,26	1,372,832,154	122,514,406	19,27	232,146	172,229	227,917	82,391	182,149	211,657
1,371,322,024	128,381,209	19,27	1,371,322,024	128,381,209	19,28	220,032,360	171,159	227,502	173,511	178,521	211,657
1,399,982,638	113,082,816	19,28	1,399,982,638	113,082,816	19,29	236,059	161,159	219,827	149,813	160,924	211,610
1,316,292,510	110,634,618	19,30	1,309,425,267	110,634,618	19,31	236,059	161,059	216,030	133,166	199,258	211,504
1,309,425,267	110,634,618	19,31	1,309,425,267	110,634,618	19,32	236,059	161,059	213,069	143,069	196,297	211,504
1,193,412,169	975,282,416	19,32	1,193,412,169	975,282,416	19,33	232,151	65,886	248,862	53,535	896,825	94,259,657
1,193,412,169	975,282,416	19,33	1,193,412,169	975,282,416	19,34	232,151	65,756	241,707	51,784	896,825	94,259,657

## DETAILS OF TAXES

Amount Levied for State Purpose**	Amount Levied for School Districts***	Amount Levied for County and Special Districts****		Amount Levied for School Purposes*****		Amount Levied for State Purposes*****		Amount Levied for School Purposes*****		Amount Levied for State Purposes*****	
		\$1,603,410	\$1,603,824	\$1,521,350	\$1,521,350	\$1,479,307	\$1,479,307	\$1,479,307	\$1,479,307	\$1,479,307	\$1,479,307
1920	1921	1,296,884	1,296,884	1,085,710	1,085,710	1,089,580	1,089,580	1,089,580	1,089,580	1,089,580	1,089,580
1922	1923	1,296,603	1,296,603	1,089,996	1,089,996	1,062,904	1,062,904	1,062,904	1,062,904	1,062,904	1,062,904
1924	1925	1,296,396	1,296,396	1,089,396	1,089,396	1,054,160	1,054,160	1,054,160	1,054,160	1,054,160	1,054,160
1926	1927	1,296,390	1,296,390	1,089,504	1,089,504	1,054,396	1,054,396	1,054,396	1,054,396	1,054,396	1,054,396
1928	1929	1,296,504	1,296,504	1,089,504	1,089,504	1,054,396	1,054,396	1,054,396	1,054,396	1,054,396	1,054,396
1930	1931	1,296,674	1,296,674	1,089,600	1,089,600	1,054,674	1,054,674	1,054,674	1,054,674	1,054,674	1,054,674
1932		1,296,674	1,296,674	1,089,600	1,089,600	1,054,674	1,054,674	1,054,674	1,054,674	1,054,674	1,054,674

\*Includes State, County, School, Special Road District, and Special Fire District Taxes.

\*\*Includes State, General Fund, University Military Fund, Educational Bond Fund, and Livestock Tax.

\*\*\*Includes Fire Insurance, Special Road District, Fire, Industrial, Irrigation and Irrigation District and Miscellaneous Local Tax.

## REPORT OF STATE BOARD OF EQUALIZATION



## Grazing Lands, Cattle and Sheep

	1926	1927	1928	1929	1930	1931	1932
50.10	51.18	51.27	51.25	53.31	56.57	57.31	
3.00	3.00	3.00	4.00	4.00	3.50	3.50	
53.10	54.18	54.27	58.25	57.31	60.07	60.84	
92	50,904,222	51,672,435	51,415,305	52,125,875	52,025,714	51,397,620	50,891,238
60	474,588,738	470,215,634	467,683,662	467,579,302	461,941,865	404,210,472	366,124,578
	9.32	9.19	9.10	8.97	8.88	7.87	7.19
	2.80	2.73	2.73	2.69	2.66	2.36	2.16
S	14.1 cts.	14.0 cts.	14.0 cts.	14.6 cts.	14.2 cts.	13.4 cts.	12.4 cts.
44	1,055,790	932,759	932,245	967,232	988,757	1,016,851	1,031,997
17	31,946,952	28,639,706	33,105,144	36,041,404	35,966,363	33,378,442	24,868,068
	30.26	31.13	35.51	37.26	36.38	32.82	24.11
	10.09	10.78	12.42	12.42	12.13	10.94	8.04
	53.6 cts.	56.2 cts.	64.2 cts.	72.4 cts.	69.5 cts.	65.7 cts.	48.9 cts.
71	2,206,257	2,407,486	2,716,781	3,113,788	3,256,347	3,268,498	2,962,425
82	21,931,203	21,560,993	24,550,596	28,633,390	24,336,184	13,726,683	7,085,172
	9.94	8.96	9.03	9.52	7.47	4.20	2.39
	3.31	2.99	3.01	3.17	2.49	1.40	.80
S.	17.6 cts.	16.2 cts.	16.3 cts.	18.5 cts.	14.3 cts.	8.4 cts.	4.9 cts.

**ASSESSED AND TAXABLE VALUATIONS, AND TAXES LEVIED AGAINST FARM AND GRAZING LANDS, CATTLE AND SHEEP**

**1917 to 1932 Inclusive**

	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932
Average Total Levy in Mills	34.96	32.30	38.79	44.67	49.25	49.57	49.91	50.72	50.27	50.10	51.18	51.27	51.25	53.31	56.57	57.34
Additional Livestock Levy	3.00	3.00	1.50	2.00	3.50	3.50	3.50	3.00	3.00	3.00	3.00	3.00	4.00	3.50	3.50	3.50
Total Levy Against Livestock	37.96	35.30	40.29	46.67	52.75	53.07	53.41	53.72	53.27	53.10	54.18	54.27	58.25	57.31	60.07	60.84
<b>FARM AND GRAZING LANDS</b>																
Acres Assessed	35,936,646	38,215,588	41,903,828	44,751,728	46,155,687	49,152,321	49,358,726	49,847,108	50,388,392	50,904,222	51,672,435	51,415,305	52,125,875	52,025,714	51,397,620	50,831,238
Value	\$ 166,427,710	171,221,927	*649,008,527	658,625,742	621,200,394	570,940,104	543,131,331	502,118,366	483,377,900	474,588,738	470,215,634	467,683,662	467,579,302	461,941,865	404,340,472	366,124,578
Average Value Per Acre	\$ 4.63	4.48	15.48	14.72	13.46	11.62	11.00	10.07	9.59	9.32	9.10	9.10	8.97	8.88	7.87	7.19
Taxable Value Per Acre	\$ 1.63	1.48	1.64	1.32	1.04	1.48	1.31	1.03	2.88	2.80	2.73	2.73	2.69	2.66	2.36	2.16
TAX PER ACRE	16.2 cts.	14.5 cts.	18.0 cts.	19.3 cts.	19.9 cts.	17.2 cts.	16.5 cts.	15.4 cts.	14.5 cts.	14.1 cts.	14.0 cts.	14.0 cts.	14.6 cts.	14.2 cts.	13.1 cts.	12.4 cts.
<b>CATTLE</b>																
Number Assessed	1,064,564	1,136,845	1,229,031	972,195	983,904	1,084,220	1,118,247	1,105,958	1,083,544	1,055,790	932,759	932,215	967,232	988,757	1,016,851	1,031,097
Value	\$ 31,774,686	33,531,996	*86,779,285	54,463,906	40,584,849	34,125,068	31,025,192	28,120,595	27,136,237	31,946,052	29,039,706	33,105,144	36,041,404	35,966,363	33,378,412	24,868,068
Average Value	\$ 29.28	29.49	76.61	56.02	41.25	31.47	27.74	25.43	25.01	30.26	31.13	35.51	37.26	36.38	32.82	24.11
Average Taxable Value	\$ 29.28	29.49	23.51	18.67	13.75	10.49	9.25	8.48	8.35	10.09	10.38	12.12	12.42	12.13	10.94	8.04
TAX ..	\$1.11	\$1.04	94.8 cts.	87.1 cts.	72.5 cts.	54.6 cts.	49.4 cts.	45.5 cts.	44.5 cts.	53.6 cts.	56.2 cts.	64.2 cts.	72.4 cts.	69.5 cts.	65.7 cts.	18.9 cts.
<b>SHEEP</b>																
Number Assessed	2,176,197	1,927,535	2,159,566	1,799,691	1,717,114	1,867,094	1,798,827	1,794,812	1,952,771	2,206,257	2,407,486	2,716,781	3,113,788	3,256,347	3,268,198	2,962,425
Value	\$ 10,902,659	15,444,092	*26,876,865	21,524,150	10,342,050	8,089,098	12,052,838	11,960,858	15,720,182	21,931,203	21,560,993	24,550,596	28,633,390	24,336,184	13,726,683	7,085,172
Average Value	\$ 5.01	8.01	12.45	11.95	6.02	5.61	6.70	6.66	8.05	9.94	8.96	9.03	9.52	7.47	4.20	2.39
Average Taxable Value	\$ 5.01	8.01	4.15	3.98	2.01	1.87	2.23	2.22	2.68	3.31	2.99	3.01	3.17	2.49	1.40	.80
TAX ..	19.0 cts.	28.3 cts.	16.7 cts.	18.6 cts.	10.6 cts.	9.7 cts.	11.9 cts.	11.9 cts.	14.3 cts.	17.6 cts.	16.2 cts.	16.3 cts.	18.5 cts.	14.3 cts.	8.4 cts.	4.9 cts.

\*Classification law went into effect in 1919, making taxable value of real estate 30% of full value, and taxable value of livestock 33 1/3% of full value.

**MONTANA OIL PRODUCTION—1921 TO 1931, INCLUSIVE**

	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	Total	
CAT CREEK:													
Number Barrels Produced..	1,350,528.91	2,201,917.04	2,080,826.12	1,529,202.19	1,234,456.28	1,003,233.00	775,699.07	610,732.41	487,553.88	414,814.04	356,934.17	12,045,897.11	
Value.....	\$2,085,296.97	\$3,366,529.58	\$3,360,785.79	\$2,439,277.76	\$2,419,135.79	\$2,163,659.00	\$1,145,166.49	\$942,547.03	\$785,544.75	\$806,770.61	\$515,995.56	\$20,031,709.33	
KEVIN-SUNBURST:													
Number Barrels Produced..		28,987.48	441,531.48	1,187,404.84	2,736,938.36	6,463,352.00	4,205,925.23	3,111,823.56	2,358,696.98	2,064,258.01	1,720,224.87	24,319,152.81	
Value.....	\$40,582.49	\$309,072.03	\$1,168,329.95	\$3,944,258.10	\$7,765,572.00	\$5,680,622.53	\$5,020,925.32	\$4,047,051.60	\$3,506,355.60	\$1,674,407.57	\$33,157,177.19		
LAKE BASIN:													
Number Barrels Produced..					23,590.27	49,522.00	48,939.00	33,441.86	22,511.37	22,757.11	22,881.72	222,746.33	
Value.....	\$	\$	\$	\$	\$49,828.81	\$115,546.00	\$71,347.00	\$48,985.71	\$33,316.31	\$32,883.46	\$20,123.03	\$372,030.32	
ELK BASIN:													
Number Barrels Produced..	75,178.86	47,011.10	28,085.39	24,019.14	21,286.46	18,454.00	17,199.78	17,874.66	18,842.14	30,595.92	180,009.35	478,556.80	
Value.....	\$128,370.27	\$75,895.92	\$45,250.45	\$39,280.87	\$51,144.39	\$41,212.00	\$25,210.33	\$35,122.02	\$29,216.19	\$42,646.52	\$177,088.92	\$690,437.88	
SOAP CREEK:													
Number Barrels Produced..	14,719.66	27,134.80	1,960.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	43,814.46	
Value.....	\$7,982.81	\$14,831.65	\$980.00									\$23,794.46	
DEVILS BASIN:													
Number Barrels Produced..	3,047.00	1,363.50	753.00	105.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	5,268.56	
Value.....	\$6,094.00	\$2,727.00	\$972.00	\$177.50								\$9,950.50	
PONDERA:													
Number Barrels Produced..									161,901.51	1,007,782.70	757,207.49	559,266.22	2,486,157.92
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$275,148.08	\$1,782,308.79	\$1,236,799.66	\$503,496.43	\$3,797,752.96
BANNATYNE:													
Number Barrels Produced..										24,396.53	7,658.53	32,055.06	
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$31,120.22	\$5,677.53	\$36,797.75	
ALL FIELDS:													
NUMBER BARRELS PRODUCED	1,443,474.43	2,306,413.92	2,553,155.99	2,740,731.17	4,016,271.37	7,534,561.00	5,016,873.08	3,935,777.00	3,895,387.07	3,314,029.10	2,846,974.86	39,633,648.99	
VALUE.....	\$2,227,744.05	\$3,500,566.64	\$3,717,060.27	\$3,617,046.08	\$6,464,367.09	\$10,085,989.00	\$6,922,346.35	\$6,323,728.16	\$6,677,437.64	\$5,656,576.07	\$2,896,789.04	\$58,119,650.39	

**TAXES LEVIED FOR COUNTY PURPOSES, 1923 TO 1932, INCLUSIVE**

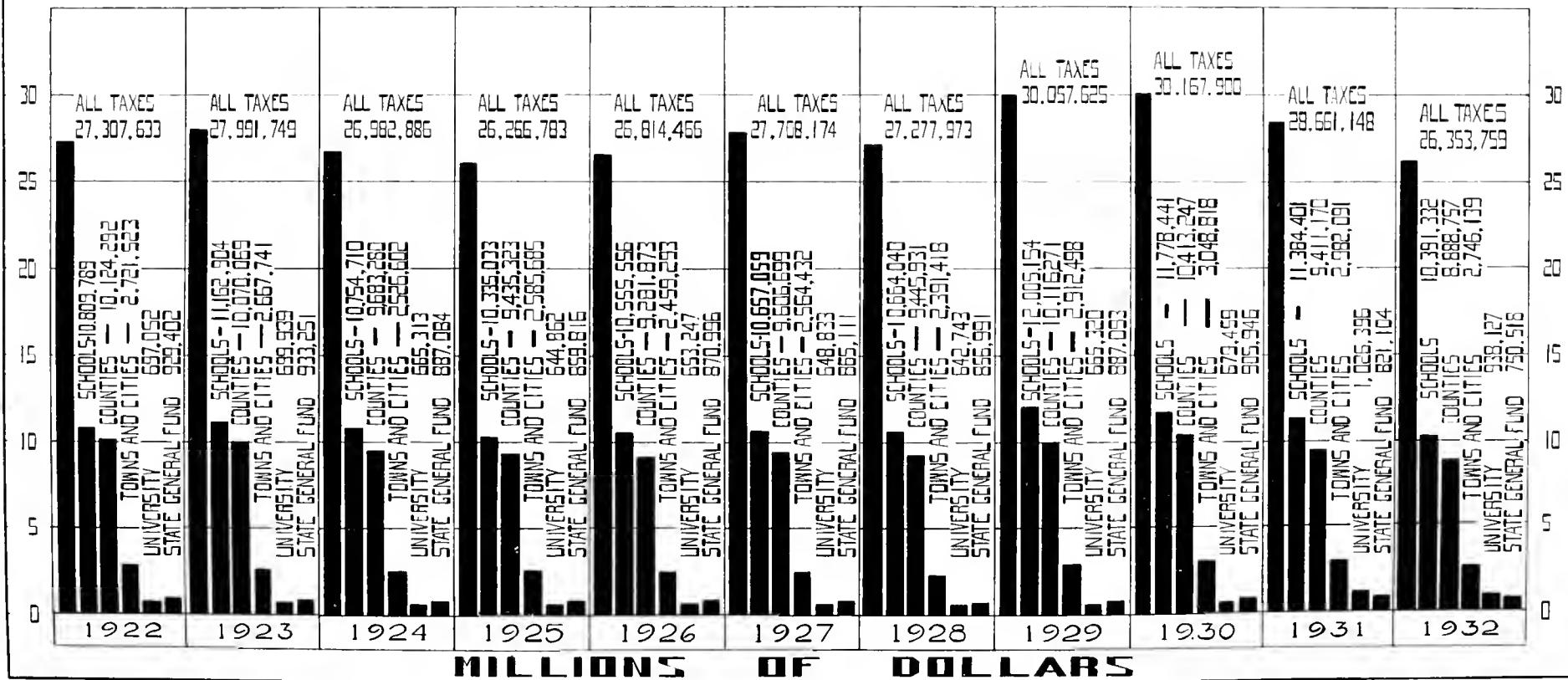
	1923		1924		1925		1926		1927		1928		1929		1930		1931		1932								
	Taxable Value	Levy for County Purposes	Taxable Amount																								
Beaverhead	\$ 7,554,664	19.37	\$ 146,329	\$ 7,036,339	21.87	\$ 153,865	\$ 6,873,795	22.75	\$ 150,162	\$ 7,223,128	17.50	\$ 121,204	\$ 7,176,572	27.50	\$ 139,951	18.50	\$ 125,879	\$ 7,137,733	23.00	\$ 157,918	\$ 6,808,726	23.50	\$ 147,076	\$ 5,563,379	25.25	\$ 131,639	
Pig Horn	6,256,287	15.48	56,832	5,818,863	22.21	129,231	5,818,173	26.10	147,688	5,900,260	28.00	162,256	5,660,462	20.50	169,830	5,560,516	20.50	172,019	5,583,468	29.50	170,162	5,377,363	25.50	121,819			
Blaine	6,669,066	19.30	131,527	6,843,086	19.35	132,419	6,884,727	21.00	140,868	7,218,786	21.50	150,871	6,819,207	25.00	165,407	6,712,321	25.75	178,083	7,372,521	25.10	203,029	7,412,542	30.50	226,177	6,711,290	27.05	180,913
Broadwater	4,356,013	22.55	98,683	3,920,590	19.19	75,230	3,848,574	18.50	70,156	3,819,552	18.50	68,618	3,754,528	21.50	79,121	3,858,608	21.50	81,332	3,861,785	21.50	81,482	3,833,039	19.75	7,056	3,410,252	21.00	50,988
Carbon	8,167,944	23.03	195,059	8,201,365	23.01	168,749	5,716,143	23.50	173,621	7,869,181	23.50	177,877	7,111,425	23.50	173,658	7,645,780	23.50	172,817	7,515,359	27.50	199,879	7,607,390	27.50	202,597	7,311,086	26.50	187,217
Carter	3,022,635	29.86	59,258	2,830,953	25.87	73,246	2,982,166	22.75	67,431	3,953,184	20.00	57,143	2,870,115	20.00	58,972	1,076,395	20.50	62,793	1,163,678	27.25	86,310	3,197,982	26.13	83,948	2,772,511	33.81	92,278
Castro	33,581,991	14.20	506,331	33,458,216	16.50	365,028	32,051,866	12.00	381,558	12,313,661	14.00	119,628	12,778,702	20.00	586,021	11,387,395	19.50	780,101	11,062,894	11.00	151,417	12,155,201	21.20	705,122	11,493,273	22.57	698,605
Chouteau	11,020,579	23.15	258,120	10,570,972	25.61	270,513	10,128,380	25.35	218,559	9,166,662	21.67	194,810	9,271,104	21.16	192,557	9,566,365	21.67	205,679	9,168,351	21.67	209,656	9,125,273	21.75	210,937			
Custer	9,235,539	23.59	216,030	10,720,455	23.30	249,739	8,501,419	27.00	213,294	8,662,850	25.50	203,384	8,331,252	25.50	196,786	8,579,683	26.00	206,683	8,564,405	30.00	248,730	9,019,702	27.00	253,801	8,787,501	27.00	246,984
Dumont	3,051,100	36.03	102,921	3,089,738	35.98	111,176	3,213,629	35.50	112,477	3,005,870	33.00	103,703	3,655,559	36.00	127,981	3,155,581	31.50	112,387	3,867,829	38.00	104,688	3,189,887	37.00	116,134	2,990,298	37.50	110,521
Dawson	6,872,169	36.92	246,855	6,703,711	31.33	210,007	6,669,829	32.50	208,307	6,671,288	32.00	206,056	6,662,211	32.00	209,145	7,463,128	32.00	220,648	7,267,051	31.00	231,426	7,295,595	32.00	221,899	6,405,880	29.00	177,743
Deer Lodge	10,120,810	15.22	154,981	9,947,385	15.70	156,196	154,437	15.50	150,805	9,805,650	17.50	153,332	9,731,370	17.00	147,423	10,149,213	17.00	153,202	10,202,042	17.00	152,621	10,221,142	17.25	166,405			
Fallon	4,189,107	19.10	80,111	1,187,191	22.96	292,600	1,118,393	25.25	151,120	4,060,241	29.00	117,343	1,079,120	20.67	152,265	1,129,311	27.67	162,055	1,118,561	34.67	151,602	1,157,706	11.67	117,258	1,147,128	27.67	121,409
Flaggs	22,890,154	15.42	368,736	20,686,244	24.68	508,429	15,311,726	25.00	397,782	15,173,616	25.00	393,978	15,473,616	25.00	355,005	15,255,679	25.00	355,103	15,351,683	28.00	355,103	15,360,693	21.00	190,512	14,769,914	22.50	143,875
G. Island	12,407,385	20.45	253,283	12,408,729	24.21	160,358	12,700,185	23.20	285,233	12,806,560	21.67	259,570	12,877,586	20.67	248,291	12,731,569	21.67	258,556	12,806,366	21.67	300,192	13,310,382	23.50	302,591	14,617,260	25.00	251,024
Gallatin	15,066,372	17.00	270,038	14,285,116	18.70	267,088	13,831,020	21.50	279,236	13,788,230	20.50	261,552	14,917,260	19.50	253,304	14,998,388	19.25	251,319	14,128,702	21.75	241,088	14,422,547	19.25	26,252	13,282,682	19.50	233,827
Garfield	5,056,762	30.50	154,232	1,894,566	29.50	107,347	1,904,711	22.50	117,427	1,866,569	22.50	111,818	1,816,424	19.00	107,626	1,816,424	19.00	106,437	1,821,377	22.50	109,549	1,811,377	25.00	106,574	1,801,377	24.50	88,379
Glacier	3,642,622	27.28	99,367	6,559,135	29.51	105,724	6,606,345	29.00	107,163	6,616,125	25.00	109,373	6,638,299	21.25	107,163	6,784,111	21.25	107,163	6,886,783	21.25	102,388	6,985,120	28.10	112,288	6,105,675	25.75	102,651
Golden Valley	5,342,089	22.86	129,285	6,315,181	28.27	122,836	6,798,778	34.50	125,420	6,652,327	31.50	120,015	6,546,791	34.50	119,934	6,553,298	31.50	119,934	6,555,103	30.50	109,551	6,423,252	31.00	106,437	6,560,163	31.00	106,766
Granite	4,801,821	27.53	105,815	3,703,112	28.58	105,841	3,425,561	30.00	98,702	3,570,258	30.00	105,730	3,503,452	30.00	105,284	3,687,280	30.00	110,885	3,689,305	32.25	114,563	3,612,159	28.00	122,024	3,146,883	21.00	95,533
Hall	10,589,709	20.81	226,108	10,685,509	22.38	203,446	9,235,762	18.00	160,700	9,206,737	17.00	150,395	9,107,415	15.00	150,808	9,265,169	14.00	125,556	9,230,232	12.00	110,255	9,119,290	11.00	132,977	9,156,305	14.00	141,410
Jefferson	7,619,701	18.15	127,141	5,532,682	15.00	82,299	5,721,512	17.25	98,697	5,313,257	17.25	90,147	5,003,113	20.75	102,120	1,981,678	21.25	104,691	1,981,678	21.50	106,374	1,960,874	25.00	101,576	1,956,389	24.50	94,766
Judith Basin	8,391,275	14.36	120,528	8,117,626	16.86	126,844	8,061,052	15.00	119,416	7,771,406	12.00	104,891	7,784,111	23.50	107,163	7,842,188	23.50	105,998	7,555,108	21.50	104,409	7,105,783	16.50	132,352	6,886,861	19.00	128,811
Lake	3,769,895	18.84	74,789	3,598,269	21.62	65,171	3,794,935	26.50	68,659	3,606,455	27.25	60,326	3,553,332	27.25	61,124	3,523,685	28.75	60,165	3,579,450	25.50	105,686	3,747,160	28.25	104,576	3,747,160	27.00	118,108
Lewis & Clark	18,162,000	17.13	216,630	17,630	16.81	296,770	16,372,250	20.37	312,719	15,992,471	21.00	315,503	16,926,491	22.50	339,885	16,650,880	22.50	316,415	15,926,300	22.50	350,430	16,130,025	17.00	261,477	16,130,527	11.35	221,096
Liberty	3,316,707	31.10	103,828	2,833,175	36.01	102,911	2,770,708</td																				

TAXES LEVIED FOR SCHOOL PURPOSES, 1923 TO 1932, INCLUSIVE																															
1923			1924			1925			1926			1927			1928			1929			1930			1931			1932				
Average Taxable Value		Levy for School Purposes		Amount Levied		Taxable Value		Levy for School Purposes		Amount Levied		Taxable Value		Levy for School Purposes		Amount Levied		Taxable Value		Levy for School Purposes		Amount Levied		Taxable Value		Levy for School Purposes		Amount Levied			
Beaverhead	\$ 7,554,664	21.47	\$ 161,924	\$ 7,066,118	1,177	\$ 154,137	\$ 6,827,785	22.26	\$ 151,050	\$ 7,223,126	22.27	\$ 166,591	\$ 7,178,572	23.76	\$ 167,646	\$ 7,139,954	22.73	\$ 169,121	\$ 7,147,717	22.56	\$ 164,037	\$ 8,087,750	21.44	\$ 172,229	\$ 8,149,303	21.44	\$ 172,229	\$ 8,149,303			
Big Horn	8,063,000	25.45	1,048,662	8,189,652	1,140	8,189,652	8,189,652	20.88	8,190,913	8,581,267	21.78	8,190,913	8,604,462	21.78	8,201,367	8,576,036	21.78	8,212,275	8,576,464	21.78	8,177,217	8,581,468	21.44	8,188,189	8,581,468	21.44	8,188,189	8,581,468			
Broadwater	3,356,023	19.17	87,453	920,890	21.59	816,622	3,185,571	22.65	827,325	3,119,257	21.46	813,892	3,174,528	22.21	818,885	3,174,528	22.21	827,742	3,174,528	22.21	827,742	3,174,528	22.21	827,742	3,174,528						
Carbon	8,167,941	34.60	2,923,574	11,966	2,801,365	2,711,133	24.13	2,623,481	7,569,181	34.71	2,711,133	2,711,133	25.11	2,711,133	2,711,133	25.11	2,710,181	2,648,780	34.20	2,718,179	2,648,780	34.20	2,718,179	2,648,780	34.20	2,718,179	2,648,780				
Carter	6,222,635	21.56	74,234	2,870,951	24.28	88,710	2,988,216	23.67	70,091	2,957,181	24.46	90,529	3,070,137	21.61	96,288	3,070,137	21.61	73,407	3,063,678	21.92	73,407	3,063,678	21.92	73,407	3,063,678	21.92	73,407	3,063,678			
Cascade	9,954,921	20.59	936,765	5,198,246	20.91	705,578	10,074,186	20.76	641,823	11,111,667	19.9	637,901	12,775,710	21.50	749,840	12,775,710	21.50	887,375	12,860	937,918	12,860	937,918	12,860	937,918	12,860	937,918	12,860				
Chouteau	3,026,579	27.44	602,149	10,570,972	20.71	575,072	10,428,180	21.55	569,726	9,166,666	22.27	567,736	9,274,104	20.99	590,980	9,274,104	20.99	606,397	9,375	608,751	9,375	608,751	9,375	608,751	9,375	608,751	9,375				
Custer	2,255,580	30.12	279,129	16,720,375	28.24	302,778	8,601,119	20.62	511,852	8,609,570	27	2,155,256	8,131,252	26.51	2,159,700	8,131,252	26.51	2,159,700	8,131,252	26.51	2,159,700	8,131,252	26.51	2,159,700	8,131,252	26.51	2,159,700	8,131,252			
Daniels	5,951,106	41.38	124,260	1,089,178	32.02	132,921	1,211,169	31.74	170,263	908,870	28.51	178,459	1,255,559	35.61	171,298	1,255,559	35.61	171,298	1,255,559	35.61	171,298	1,255,559	35.61	171,298	1,255,559	35.61	171,298	1,255,559			
Dawson	6,852,169	25.51	127,518	7,017,347	26.24	175,924	6,669,999	25.9	172,913	6,672,411	28.11	182,416	6,785,742	28.18	192,521	7,166,248	27.43	192,521	7,166,248	27.43	192,521	7,166,248	27.43	192,521	7,166,248	27.43	192,521	7,166,248			
Deer Lodge	10,193,808	37.42	126,116	9,947,186	17.25	151,594	9,529,115	17.21	169,742	9,808,690	17.12	170,888	9,731,170	20.05	175,566	10,110,317	18.17	187,057	12,073,012	19.91	189,961	12,073,012	19.91	189,961	12,073,012	19.91	189,961	12,073,012			
Fergus	2,188,014	26.70	675,253	10,187,120	25.01	622,009	1,141,716	28.22	152,903	1,175,909	27.83	1,131,120	1,473,616	8.36	1,138,712	1,473,616	8.36	1,138,712	1,473,616	8.36	1,138,712	1,473,616	8.36	1,138,712	1,473,616	8.36	1,138,712	1,473,616			
Flathead	12,407,582	22.80	12,407,582	12,407,582	22.80	12,407,582	12,407,582	22.80	12,407,582	12,407,582	22.80	12,407,582	12,407,582	22.80	12,407,582	12,407,582	22.80	12,407,582	12,407,582	22.80	12,407,582	12,407,582	22.80	12,407,582	12,407,582						
Gallatin	12,086,372	22.92	360,591	14,284,126	25.06	357,911	17,814,020	24.15	152,411	17,785,420	26.20	147,508	17,917,600	25.71	177,733	17,919,188	25.63	178,185	17,918,188	25.63	178,185	17,918,188	25.63	178,185	17,918,188	25.63	178,185	17,918,188			
Garfield	5,765,763	42.11	112,258	1,061,587	42.12	101,763	1,061,587	42.12	101,763	1,061,587	42.12	101,763	1,061,587	42.12	101,763	1,061,587	42.12	101,763	1,061,587	42.12	101,763	1,061,587	42.12	101,763	1,061,587	42.12	101,763	1,061,587			
Glacier	8,842,652	27.23	104,651	3,559,176	25.60	94,398	3,578,017	25.00	101,371	3,605,127	25.85	101,371	3,615,195	25.00	105,067	3,628,295	25.09	105,871	3,627,172	25.09	105,871	3,627,172	25.09	105,871	3,627,172	25.09	105,871	3,627,172			
Golden Valley	1,884,186	27.00	1,884,186	1,884,186	27.00	1,884,186	1,884,186	27.00	1,884,186	1,884,186	27.00	1,884,186	1,884,186	27.00	1,884,186	1,884,186	27.00	1,884,186	1,884,186	27.00	1,884,186	1,884,186	27.00	1,884,186	1,884,186						
Graveline	8,804,824	17.78	87,612	1,503,112	15.19	87,612	1,503,112	15.19	87,612	1,503,112	15.19	87,612	1,503,112	15.19	87,612	1,503,112	15.19	86,635	1,503,289	18.28	86,635	1,503,289	18.28	86,635	1,503,289	18.28	86,635	1,503,289	18.28		
HHS	10,589,290	26.47	1,261,774	9,088,988	24.01	218,782	2,135,762	25.74	21,500	2,196,747	27.93	210,173	9,107,115	27.93	212,239	9,169,200	26.92	212,239	9,169,200	26.92	212,239	9,169,200	26.92	212,239	9,169,200	26.92	212,239	9,169,200			
Jackson	1,119,196	24.01	1,119,196	1,119,196	24.01	1,119,196	1,119,196	24.01	1,119,196	1,119,196	24.01	1,119,196	1,119,196	24.01	1,119,196	1,119,196	24.01	1,119,196	1,119,196	24.01	1,119,196	1,119,196	24.01	1,119,196	1,119,196						
Jefferson	1,342,573	22.88	151,886	1,528,516	21.92	132,150	1,526,802	22.88	130,193	1,525,739	21.11	131,759	1,525,739	20.00	136,279	1,534,631	23.23	135,712	1,534,631	23.23	135,712	1,534,631	23.23	135,712	1,534,631	23.23	135,712	1,534,631			
Lincoln	1,628,825	25.70	10,204,177	1,745,193	26.70	13,140	1,745,193	26.70	13,140	1,745,193	26.70	13,140	1,745,193	26.70	13,140	1,745,193	26.70	13,140	1,745,193	26.70	13,140	1,745,193	26.70	13,140	1,745,193	26.70	13,140	1,745,193			
Lewis & Clark	18,152,000	29.35	378,665	17,616,270	20.24	573,608	17,571,171	21.45	573,608	17,571,171	21.45	616,511	2,476,040	22.55	616,511	2,476,040	22.55	616,511	2,476,040	22.55	616,511	2,476,040	22.55	616,511	2,476,040	22.55	616,511	2,476,040			
Liberty	4,206,707	22.41	7,113,175	2,870,708	23.55	67,624	2,770,708	23.55	62,511	2,476,041	23.10	59,467	2,553,112	19.60	61,621	2,553,112	19.60	61,621	2,553,112	19.60	61,621	2,553,112	19.60	61,621	2,553,112	19.60	61,621	2,553,112			
Lodgepole	6,818,129	25.88	176,136	6,679,551	25.63	71,597	6,679,551	25.63	71,597	6,679,551	25.63	71,597	6,679,551	25.63	71,597	6,679,551	25.63	71,597	6,679,551	25.63	71,597	6,679,551	25.63	71,597	6,679,551	25.63	71,597	6,679,551			
Mosby	2,066,530	22.56	7,915,608	2,121,722	23.15	155,127	1,911,041	12.82	161,888	5,671,219	13.95	172,211	1,811,768	12.82	162,911	5,671,219	13.95	172,211	1,811,768	12.82	172,211	1,811,768	12.82	172,211	1,811,768	12.82	172,211	1,811,768			
Parke	1,961,949	26.56	204,887	9,154,120	21.01	198,673	9,147,691	21.01	198,673	9,147,691	21.01	198,673	9,147,691	21.01	198,673	9,147,691	21.01	198,673	9,147,691	21.01	198,673	9,147,691	21.01	198,673	9,147,691	21.01	198,673	9,147,691			
Petroleum	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Phillips	6,886,331	27.00	187,573	6,558,218	20.68	197,256	6,595,44	19.00	191,297	6,674,207	20.68	188,329	6,601,261	19.00	201,290	6,613,418	21.62	199,621	6,613,418	21.62	199,621	6,613,418	21.62	199,621	6,613,418	21.62	199,621	6,613,418	21.62	199,621	6,613,418
Pioneer	6,503,596	24.61	1,342,511	5,184,511	26.69	1,442,426	5,263,002	25.17	1,522,502	5,227,132	24.51	1,500,552	5,227,132	24.51	1,500,552	5,227,132	24.51	1,500,552	5,227,132	24.51	1,500,552	5,227,132	24.51	1,500,552	5,227,132	24.51	1,500,552	5,227,132			
Powder River	2,672,232	21.29	6,151,299	2,726,232	21.29	6,085	6,261,702	21.81	6,152,476	6,152,476	21.88	6,073	6,152,476	21.88	6,152,476	6,152,476	21.88	6,152,476	6,152,476	21.88	6,152,476	6,152,476	21.88	6,152,476	6,152,476	21.88	6,152,476	6,152,476			
Shoshone	1,742,230	22.42	108,828																												

THE STATE

# TAXES LEVIED - 1922 TO 1932 INCLUSIVE

NOTE: "ALL TAXES" REPRESENTS ALL TAXES AND ASSESSMENTS FOR ALL PURPOSES; IT INCLUDES SPECIAL ROAD AND POOR TAXES, SPECIAL FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT ASSESSMENTS, MISCELLANEOUS LOCAL TAXES, AND CITY & TOWN SPECIAL IMPROVEMENTS. OTHER COLUMNS REPRESENT ACTUAL AD VALOREM TAXES FOR PURPOSES INDICATED.



## WARRANT AND BONDED INDEBTEDNESS OF THE STATE OF MONTANA

	Date	Outstanding Amount	Sinking Fund Balance	Total Bonds Outstanding	GENERAL FUND WARRANTS		
					No. of Bonds	Cash	Total Net Indebtedness
June 30, 1923	\$1,129,550.00	\$118,635.14	\$2,810,324.56	3,614,059.17	8	24,137.87	\$3,619,921.30
June 30, 1924	1,116,000.00	200,109.72	1,555,850.98	3,702,065.51	106	558.38	3,555,515.63
June 30, 1925	5,499,000.00	538,155.32	6,900,811.68	3,917,253.45	129,851.42	3,841,002.13	87,185,217.11
June 30, 1926	5,559,000.00	725,360.60	1,806,628.10	3,458,389.97	39,397.94	3,118,992.96	57,925,223.36
June 30, 1927	5,615,395.00	1,136,921.79	1,508,370.24	3,254,327.07	94,730.56	3,164,596.52	5,673,006.72
June 30, 1928	5,650,795.00	998,430.24	1,652,295.76	3,067,699.00	10	305.27	3,065,001.27
June 30, 1929	5,604,711.00	1,100,991.05	1,192,716.95	3,297,287.63	None	3,297,487.63	1,768,796.58
June 30, 1930	5,590,255.00	1,554,703.11	1,335,519.39	3,459,984.51	1,974.20	3,467,110.21	1,802,959.79
June 30, 1931	5,588,735.00	1,389,960.31	1,098,784.69	3,393,172.55	9,330.81	3,399,841.71	8,125,926.43
June 30, 1932	4,732,156.25	269,116.28	3,962,700.67	1,075,590.40	140,717.25	3,966,872.65	7,930,882.02
June 30, 1933	4,732,156.25	269,116.28	3,962,700.67	1,075,590.40	10	8,308.09	330,506.90

\$58,156.00 of the outstanding bonds are Capital Building Bond, \$100,000 authorized November, 1926. The original issue amounted to \$5,000,000 on this \$1,250,000

of which was authorized at the general election held in November, 1926. The original issue amounted to \$5,000,000 on this \$1,250,000

retired 1930-31 and \$100 one retired 1931-32.

May 15, 1928, \$100,000 of one-half interest of the total indebtedness of the state, the interest and sinking fund requirements of the Educational bond-

Capital Building bonds are retired from proceeds of the capitalized land grant, no tax levy being made.

NOTE.—All figures for 1923, 1924, 1925, 1926, and bond figures for 1927, 1928, 1929, 1930, 1931, and 1932 supplied by State Auditor.

\*Inversely millage fund.

### COUNTY INDEBTEDNESS

The table, on pages following, showing net indebtedness of counties, school districts, and drainage and irrigation districts at the close of each of the fiscal years (June 30th) 1923 and 1932, has been compiled from reports of county treasurers filed with the State Board of Equalization. Taking the state as a unit, the total indebtedness of those subdivisions June 30th, 1923 and June 30th, 1932 was as follows:

	Drainage and Irrigation Districts	TOTAL Districts
Counties		
1923	\$27,748,650.78	\$1,392,507.20
1932	34,839,016.23	5,054,987.61
Increase		<u>2,090,365.45</u>
Decrease		<u>-2,065,829.11</u>
		<u>\$14,845,590.28</u>

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL YEARS (June 30) 1923 AND 1932, SHOWING INCREASE OR DECREASE DURING THAT PERIOD.**

	County		District Schools	Drainage and Irrigation
	1923	1932		
BEAVERHEAD	\$ 18,514.55	\$ 18,656.14	\$ 218,538.42	\$ 8,236.09
			203,043.16	None
	Decrease		15,494.96	\$ 8,236.09
	Increase	30,141.59		
BIG HORN	115,780.08	379,624.23	252,673.43	8,790.66
			201,641.70	148,137.10
	Decrease	264,845.85	51,032.13	139,430.74
	Increase			
BLAINE	462,403.15	237,730.27	193,777.29	None
			127,406.36	244,933.74
	Decrease	224,732.88	23,626.16	244,933.74
	Increase			
BROADWATER	217,064.06	82,941.78	87,699.42	34,928.38
			2,293.94	25,882.04
	Decrease	134,122.82	85,405.48	6,045.35
CARTON	600,072.89	141,320.97	357,892.27	54,874.18
			283,424.00	119,146.86
	Decrease	158,751.92	74,468.27	364,272.68
	Increase			
CARTER	192,522.58	154,640.44	42,872.63	None
			15,986.85	None
	Decrease	37,882.17	26,885.78	
CASCADE	1,635,500.00	690,917.38	549,050.00	200,747.80
			1,270,399.42	None
	Decrease	944,582.62		200,747.80
	Increase		721,349.42	
CHOUTEAU	1,053,356.78	506,874.78	88,109.24	None
			61,820.32	None
	Decrease	546,482.00	26,288.92	
CUSTER	516,830.20	141,228.53	195,093.00	None
			56,326.54	276,996.35
	Decrease	375,670.67	138,766.46	276,996.35
	Increase			
DANIELS	382,158.77	195,956.09	154,139.79	None
			153,816.01	None
	Decrease	186,202.68	30,304.78	
DAWSON	713,790.53	522,074.29	173,913.63	5,885.52
			159,550.78	147,711.11
	Decrease	191,716.24	14,362.85	141,825.59
	Increase			
DEER LODGE	170,758.57	131,374.62	24,347.41	None
			156,400.20	None
	Decrease	39,383.95	142,058.79	
FALLON	592,721.53	342,271.35	70,495.65	None
			55,498.58	None
	Decrease	250,450.18	14,997.07	
FERGUS	1,788,982.80	1,232,373.37	689,147.88	801.37
			215,719.51	174,733.76
	Decrease	556,609.53	173,428.37	173,362.39
	Increase			

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL YEARS (June 30) 1923 AND 1932, SHOWING INCREASE OR DECREASE DURING THAT PERIOD. (Continued)**

	County		District Schools	Drainage and Irrigation
	1923	1932		
PLATTEVILLE	\$ 893,057.68	516,149.27	\$ 222,461.10	\$ 50,000.00
			133,986.36	48,772.35
	Decrease	376,608.41	88,474.74	1,227.65
GALLATIN	610,000.00	285,257.39	136,371.38	10,251.54
	1923	1932	239,922.11	None
	Decrease	324,742.61	196,448.97	10,251.54
GARFIELD	238,809.53	83,530.77	28,707.77	None
	1923	1932	26,164.58	None
	Decrease	155,278.76	2,243.19	
GLACIER	300,418.18	128,907.24	252,720.61	None
	1923	1932	165,418.01	656.73
	Decrease	171,510.94	87,302.60	
	Increase	...	...	656.73
GOLDEN VALLEY	552,951.16	336,172.69	110,559.00	None
	1923	1932	34,698.41	23,383.93
	Decrease	217,778.47	75,860.59	
	Increase	...	...	23,383.93
GRANITE	315,761.56	136,560.81	7,127.37	None
	1923	1932	43,535.63	None
	Decrease	179,200.75	36,408.26	
HILL	751,072.59	251,837.29	392,550.25	None
	1923	1932	452,678.34	None
	Decrease	499,235.30	60,128.09	
	Increase	...	...	...
JEFFERSON	120,603.69	30,876.05	112,598.82	121,619.26
	1923	1932	120,058.79	2,784.29
	Decrease	89,727.64	...	
	Increase	...	7,159.97	
JUDITH BASIN	347,623.39	190,435.73	84,357.67	None
	1923	1932	143,968.26	None
	Decrease	157,187.66	59,610.59	
LAKE (Created Aug. 1923)	67,393.82	268,856.30	238,775.40	None
	1924	1932	226,824.23	2,626.75
	Decrease	201,462.48	11,951.17	2,626.75
LEWIS & CLARK	564,521.41	286,374.40	715,978.42	47.75
	1923	1932	309,413.94	None
	Decrease	278,117.01	105,664.48	
LIBERTY	186,876.83	23,903.99	11,768.92	None
	1923	1932	27,733.53	None
	Decrease	162,972.84	17,934.49	
LINCOLN	258,755.43	10,015.30	146,357.68	126,858.32
	1923	1932	84,308.41	125,000.00
	Decrease	248,740.13	61,849.27	1,858.32
MADISON	111,101.27	58,776.42	132,057.16	None
	1923	1932	88,013.42	None
	Decrease	82,324.85	14,043.74	...

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL YEARS (June 30) 1923 AND 1932, SHOWING INCREASE OR DECREASE DURING THAT PERIOD.** (Continued)

		County	District Schools	Drainage and Irrigation
ADKISON	1923	\$ 446,701.56	68,791.78	None
	1932	536,560.77	53,418.46	None
	Decrease	81,149.21	15,373.32	
ALBAGHER	1923	431,927.99	114,391.66	None
	1932	273,936.29	67,118.79	None
	Decrease	158,592.70	47,272.87	
MINERAL	1923	176,121.88	95,243.00	None
	1932	171,120.73	12,769.19	None
	Decrease	10,001.15	82,473.81	
MISSOULA	1923	883,957.71	354,150.00	28,340.89
	1932	685,823.79	170,341.72	12,543.87
	Decrease	198,144.91	182,808.28	15,797.02
MUSSELSHELL	1923	1,316,785.84	295,551.69	None
	1932	1,786,991.94	148,923.95	27,102.46
	Decrease	523,794.89	147,527.74	27,102.46
PARK	1923	411,931.79	96,284.52	None
	1932	168,333.68	61,913.94	None
	Decrease	242,600.11	34,370.58	
PETROLEUM (Created 1925)	1923	27,568.13	131,180.89	None
	1932	126,905.85	21,201.15	None
	Decrease	99,337.72	109,979.67	
PHILLIPS	1923	507,157.67	167,369.97	None
	1932	235,805.32	229,889.69	None
	Decrease	361,352.35	77,480.28	
PONDERA	1923	519,656.46	145,285.14	None
	1932	264,438.67	180,680.48	None
	Decrease	255,217.79	45,395.34	
POWDER RIVER	1923	128,017.64	44,033.68	None
	1932	48,248.49	9,994.91	422.90
	Decrease	79,769.15	44,038.17	422.90
POWELL	1923	317,970.43	49,167.89	None
	1932	299,206.27	36,824.70	None
	Decrease	117,764.16	143.19	
PRairie	1923	107,740.74	19,459.70	None
	1932	78,477.78	96,552.19	None
	Decrease	29,262.96	77,092.49	
RAVALLI	1923	535,667.93	130,600.18	None
	1932	328,364.06	274,733.77	552,657.20
	Decrease	207,303.87	44,190.59	552,657.20
RICHLAND	1923	213,522.69	57,675.77	None
	1932	189,370.91	129,606.43	None
	Decrease	23,551.78	141,147.49	

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL  
YEARS (June 30) 1923 AND 1932, SHOWING INCREASE OR DECREASE  
DURING THAT PERIOD. (Continued)**

		County		District Schools	Drainage and Irrigation
		1923	1932		
ROOSEVELT		\$ 912,813.00	\$ 201,133.60	\$ 302,214.47	None
	Decrease	132,069.88		201,133.60	None
		180,743.12		101,080.87	
ROSSELLE		602,723.73		206,377.65	None
	1923	427,332.98		305,804.60	134,632.56
	Decrease	175,390.75		99,426.95	134,632.56
SANDERS		291,589.35		231,105.77	None
	1923	59,831.81		110,194.21	None
	Decrease	231,754.54		121,001.56	
SHERIDAN		583,133.33		195,583.90	None
	1923	165,141.12		188,228.19	172.00
	Decrease	117,992.21		7,355.80	172.00
SILVER BOW		1,379,446.45		134,921.89	None
	1923	380,739.59		108,599.46	None
	Decrease	998,655.86		326,322.34	
SPILLWATER		720,500.00		259,100.56	10,673.76
	1923	276,831.22		154,616.63	134,397.16
	Decrease	443,668.78		104,483.93	123,723.40
SWEET GRASS		358,205.45		59,449.13	1,544.17
	1923	212,616.05		10,971.99	None
	Decrease	146,289.40		48,477.14	1,544.17
TETON		601,537.33		169,227.88	45,688.67
	1923	216,286.66		97,565.53	1,000,826.63
	Decrease	385,250.67		71,662.35	955,137.96
TOOLE		193,188.13		114,994.16	241,040.36
	1923	128,023.06		172,838.74	98,789.41
	Decrease	65,165.07		57,844.58	142,250.35
TREASURE		73,603.14		63,535.80	None
	1923	27,076.95		31,196.30	754,063.23
	Decrease	46,526.17		32,038.90	754,063.23
VALLIY		639,766.14		211,350.59	None
	1923	248,201.14		133,384.17	None
	Decrease	121,565.00		222,030.88	
WHEATLAND		290,247.94		187,309.25	2,580.57
	1923	174,145.54		71,331.54	None
	Decrease	116,100.37		115,977.54	2,580.57
WILBAUN		115,312.34		53,072.81	None
	1923	17,752.30		13,563.12	None
	Decrease	97,560.04		39,509.69	
YELLOWSTONE		774,504.83		971,440.08	442,821.91
	1923	338,332.07		509,612.61	398,613.89
	Decrease	436,172.76		161,827.47	44,208.02

**NET INDEBTEDNESS  
OF CITIES  
AND TOWNS**

**NET INDEBTEDNESS OF CITIES AND TOWNS AS OF JUNE 30, 1933 AND JUNE 30, 1932**

1932 1923

City or Town	General Indebtedness		District Indebtedness		TOTAL		GENERAL INCREASE		DISTRICT INCREASE	
	District	Indebtedness	District	Indebtedness	Total		GENERAL	DISTRICT	GENERAL	DISTRICT
Alberton.....	\$ 110,378.94	\$ None	\$ 110,378.94	\$ None	\$ 110,378.94	\$ None	\$ 11,846.95	\$ 3	\$ 11,846.95	\$ None
Aracinda.....	411.96	None	411.96	None	411.96	None	5,013.73	\$ 3	128,129.34	\$ 441.96
Antelope.....	3,087.17	None	3,087.17	None	3,087.17	None	5,013.73	\$ 3	128,129.34	\$ 441.96
Bainville.....	149,851.86	103,438.00	253,289.86	142,235.00	605,000.00	217,235.00	142,235.00	\$ 3	128,129.34	\$ 441.96
Baker.....	2,866.67	None	6,525.42	11,700.62	6,525.42	11,700.62	5,775.20	\$ 3	128,129.34	\$ 441.96
Bear Creek.....	3,688.75	None	6,643.96	13,327.47	6,643.96	13,327.47	6,951.50	\$ 3	128,129.34	\$ 441.96
Belgrade.....	38,642.26	None	19,136.87	9,837.47	19,136.87	9,837.47	10,339.59	\$ 3	128,129.34	\$ 441.96
Belt.....	27,267.19	None	88,095.45	19,462.32	88,095.45	19,462.32	10,803.79	\$ 3	128,129.34	\$ 441.96
Big Sandy.....	62,500.56	None	66,698.30	11,892.23	66,698.30	11,892.23	20,259.70	\$ 3	128,129.34	\$ 441.96
Big Timber.....	39,650.00	27,048.30	112,975.06	5,601,940.41	112,975.06	5,601,940.41	1,211,812.42	\$ 3	128,129.34	\$ 441.96
Billings.....	99,199.54	None	11,000.00	8,343.46	99,199.54	11,000.00	3,436.48	\$ 3	128,129.34	\$ 441.96
Boulder.....	452,788.88	39,677.01	8,955.89	183,321.01	452,788.88	39,677.01	102,427.97	\$ 3	128,129.34	\$ 441.96
Bozeman.....	2,981.46	None	2,981.46	None	2,981.46	None	2,981.46	\$ 3	128,129.34	\$ 441.96
Brigger.....	2,292.06	None	2,292.06	None	2,292.06	None	17,111.75	\$ 3	128,129.34	\$ 441.96
Broadview.....	71,187.47	None	8,785.40	49,767.73	71,187.47	8,785.40	14,461.48	\$ 3	128,129.34	\$ 441.96
Browning.....	1,924,735.52	564,573.08	2,485,646.60	2,919,269.00	1,924,735.52	2,485,646.60	2,316,759.00	\$ 3	128,129.34	\$ 441.96
Butte.....	11,000.00	10,409.04	5,700.04	16,731.41	11,000.00	5,700.04	16,731.41	\$ 3	128,129.34	\$ 441.96
Cascade.....	22,517.00	4,368.62	6,885.62	32,363.32	22,517.00	4,368.62	32,363.32	\$ 3	128,129.34	\$ 441.96
Chester.....	70,886.30	56,084.22	125,970.52	59,019.83	70,886.30	56,084.22	125,970.52	\$ 3	128,129.34	\$ 441.96
Chinook.....	5,599.39	None	66,854.22	31,118.28	5,599.39	66,854.22	31,118.28	\$ 3	128,129.34	\$ 441.96
Choate.....	51,254.83	None	9,000.00	None	51,254.83	9,000.00	9,000.00	\$ 3	128,129.34	\$ 441.96
Circle.....	18,014.75	None	18,014.75	None	18,014.75	11,850.10	11,850.10	\$ 3	128,129.34	\$ 441.96
Clyde Park.....	None	5,305.24	19,677.28	None	None	19,677.28	19,677.28	\$ 3	128,129.34	\$ 441.96
Columbia Falls.....	50,912.82	28,573.58	79,486.40	27,790.16	50,912.82	28,573.58	13,968.27	\$ 3	128,129.34	\$ 441.96
Conrad.....	23,718.92	13,844.00	28,592.92	241,939.98	23,718.92	13,844.00	76,840.65	\$ 3	128,129.34	\$ 441.96
Culbertson.....	34,221.48	None	32,231.48	58,822.07	34,221.48	None	58,822.07	\$ 3	128,129.34	\$ 441.96
Cut Bank.....	41,506.85	None	13,012.54	24,715.49	41,506.85	13,012.54	24,715.49	\$ 3	128,129.34	\$ 441.96
Darby.....	11,276.56	None	11,276.56	None	11,276.56	None	11,276.56	\$ 3	128,129.34	\$ 441.96
Deer Lodge.....	1,121,765.50	135,132.14	307,308.64	117,084.64	1,121,765.50	135,132.14	307,308.64	\$ 3	128,129.34	\$ 441.96
Denton.....	32,700.06	47,204.00	74,904.00	31,610.40	32,700.06	47,204.00	54,816.74	\$ 3	128,129.34	\$ 441.96
Dillon.....	None	28,501.40	28,031.40	17,950.63	None	28,501.40	28,031.40	\$ 3	128,129.34	\$ 441.96
Dobson.....	1,300.00	22,800.00	21,360.00	34,822.07	1,300.00	22,800.00	34,822.07	\$ 3	128,129.34	\$ 441.96
East Helena.....	9,753.19	None	9,753.19	None	9,753.19	None	9,753.19	\$ 3	128,129.34	\$ 441.96
Ekalaka.....	None	None	None	None	None	None	None	\$ 3	128,129.34	\$ 441.96
Fairview.....	26,669.13	31,996.47	38,965.60	9,000.00	26,669.13	31,996.47	6,553.92	\$ 3	128,129.34	\$ 441.96
Forsyth.....	18,360.93	6,368.21	25,529.14	27,470.65	18,360.93	6,368.21	31,979.67	\$ 3	128,129.34	\$ 441.96
Fort Benton.....	14,001,51.52	111,195.58	26,197.10	19,862.32	14,001,51.52	111,195.58	49,932.56	\$ 3	128,129.34	\$ 441.96
Froid.....	2,687.51	79,701.12	106,576.23	34,826.88	2,687.51	79,701.12	34,826.88	\$ 3	128,129.34	\$ 441.96
Fromberg.....	13,500.00	None	13,500.00	None	13,500.00	None	13,500.00	\$ 3	128,129.34	\$ 441.96
Geraldine.....	20,100.00	49,539.09	78,620.00	20,435.00	20,100.00	49,539.09	31,793.00	\$ 3	128,129.34	\$ 441.96
Grayside.....	None	None	None	None	None	None	None	\$ 3	128,129.34	\$ 441.96
Glasgow.....	13,385.52	36,544.43	155,928.95	89,910.21	13,385.52	36,544.43	155,928.95	\$ 3	128,129.34	\$ 441.96
Glendive.....	20,170.96	147,615.35	188,871.31	110,269.45	20,170.96	147,615.35	188,871.31	\$ 3	128,129.34	\$ 441.96
Grass Range.....	13,517.11	None	13,517.11	None	13,517.11	None	13,517.11	\$ 3	128,129.34	\$ 441.96
Great Falls.....	1,038,600.85	6,098.26	27,327.23	1,367,194.47	1,038,600.85	6,098.26	27,327.23	\$ 3	128,129.34	\$ 441.96
Hamilton.....	24,515.24	None	24,515.24	None	24,515.24	None	24,515.24	\$ 3	128,129.34	\$ 441.96
Hardin.....	60,227.70	17,816.58	231,053.28	16,221.48	60,227.70	17,816.58	231,053.28	\$ 3	128,129.34	\$ 441.96
Harlowton.....	42,966.37	None	38,460.95	81,427.35	42,966.37	None	81,427.35	\$ 3	128,129.34	\$ 441.96
Hayre.....	24,144,49.00	78,609.69	32,805.69	147,935.45	24,144,49.00	78,609.69	32,805.69	\$ 3	128,129.34	\$ 441.96
Helena.....	48,864.00	23,394.28	716,858.28	34,479.07	48,864.00	23,394.28	716,858.28	\$ 3	128,129.34	\$ 441.96
Hingham.....	None	None	None	None	None	None	None	\$ 3	128,129.34	\$ 441.96
Hinckley.....	24,911.19	61,710.57	19,926.76	18,997.19	24,911.19	61,710.57	19,926.76	\$ 3	128,129.34	\$ 441.96

**REPORT OF STATE BOARD OF EQUALIZATION**

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Hobson.....	None	None	819.34	819.34
Hot Springs.....	None	None	169.00	169.00
Isatty.....	2,060.00	2,060.00	940.94	940.94
Judith Gap.....	53,292.36	53,292.36	23,637.54	44,534.76
Joliet.....	21,263.04	21,263.04	11,838.21	11,838.21
Kalispell.....	216,193.12	263,261.73	230,67.29	50,926.22
Kevin.....	None	None	633,300.00	63,300.00
Lambert.....	946.68	None	None	None
Laurie.....	119,153.67	125,188.24	214,371.91	106,914.29
Lavand.....	4,077.00	4,077.00	None	None
Lewisburg.....	294,622.38	381,000.00	67,622.38	286,993.52
Libby.....	3,414.83	39,259.68	12,501.51	12,602.21
Lima.....	None	None	12,837.76	17,425.58
Livingston Long Grass	37,755.25	47,350.13	38,148.70	199,859.12
Madison.....	12,230.39	39,243.39	None	23,801.00
Manhattan.....	25,326.40	66,600.00	25,226.04	25,190.96
Medicine Lake.....	13,185.00	13,185.00	3,788.79	25,838.88
Melton.....	131,559.29	132,185.55	5,874.86	5,874.86
Miles City.....	139,154.40	35,160.33	11,901.84	11,912.16
Missoula.....	317,633.86	86,149.84	103,784.70	118,800.56
Moore.....	24,106.14	4,128.14	29,034.58	18,185.92
Nashua.....	23,591.86	None	33,911.86	35,821.62
Nichard.....	23,711.82	None	23,371.82	24,460.94
Oppman.....	None	None	None	None
Outlook.....	None	None	None	None
Philipsburg.....	36,598.23	36,598.23	54,636.08	55,635.94
Plans.....	1,159.62	None	1,159.62	1,160.00
Plentywood.....	50,954.19	6,098.32	56,472.51	414.45
Plywood.....	5,292.22	None	5,292.22	4,410.35
Polson.....	94,684.89	15,317.37	110,132.26	91,984.81
Polar.....	52,452.17	88,291.35	141,053.52	67,962.19
Red Lodge.....	76,778.85	99,107.31	176,186.16	73,914.97
Ronan.....	51,010.24	None	51,010.24	40,111.06
Roundup.....	117,613.18	206,151.50	374,274.63	16,895.00
Riverton.....	16,823.36	57,519.75	71,383.11	11,788.90
Sacajawea.....	6,107.35	None	107.35	11,788.90
School.....	63,403.55	123,438.26	128,341.71	51,179.64
Shelby.....	63,808.24	81,101.12	156,969.33	68,119.68
Sheridan.....	21,511.31	1,400.00	25,941.31	9,040.35
Sidney.....	71,653.95	5,950.90	79,036.85	35,016.72
Stanford.....	None	2,975.14	2,975.14	51,128.65
Stevensville.....	19,290.35	6,519.78	25,170.11	13,005.00
Sunburst.....	None	None	None	56,229.61
Sweet Grass.....	None	None	12,839.27	12,839.27
Terry.....	22,229.06	22,229.06	22,229.06	22,229.06
Thompson Falls.....	1,118.08	1,118.08	2,188.34	1,118.08
Three Forks.....	59,717.34	200,134.34	260,291.68	195,110.17
Townsend.....	62,011.97	85,111.10	62,872.07	56,158.30
Troy.....	12,634.25	10,635.00	22,682.25	31,769.00
Twisp Bridges.....	15,167.80	None	15,467.80	15,467.80
Valier.....	5,115.20	5,156.29	9,321.49	3,982.90
Victoria City.....	None	None	None	None
Walkerville.....	8,671.83	8,671.83	12,227.85	12,227.85
Westerville.....	None	None	5,412.96	5,412.96
White Sul. Signs.....	22,487.50	1,505.14	27,052.64	5,798.51
Whitefish.....	120,940.12	120,940.12	174,944.99	15,712.51
Whitehall.....	35,287.11	24,217.61	55,153.05	14,800.00
Whitman.....	6,001.26	3,508.67	11,369.93	24,309.86
Winfred.....	None	None	106.30	571.82
Whittet.....	9,138.59	116,957.72	208,922.22	106,046.69
Wolf Point.....	163,104.31	133,822.12	233,926.43	94,502.70
Total All.....	\$10,480,194.41	\$7,124,008.13	\$17,604,327.54	\$15,558,600.57
(a) Indebtedness as of June 30, 1928				
(b) Indebtedness as of June 30, 1930				

\$4,156,816.75

16,731.75

44,713.42

4,077.66

187,521.53

29,491.54

456,617.86

25,168.48

881.87

53,59

38,521.29

18,536.09

25,168.48

2,188.34

21,227.85

3,256.02

5,442.96

7,234.21

7,234.21



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